

# State Aid Study Task Force

South Dakota 2006 Executive Report





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# State Aid Study Task Force

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November 15, 2006

Governor Rounds and Members of the South Dakota Legislature:

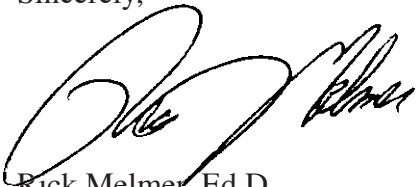
The 2005 South Dakota Legislature passed Senate Bill 157. That bill directed the Department of Education to “undertake a study of the allocation of state funds to the various public school districts.”

A task force was formed to assist the department in this endeavor. The task force consisted of legislators, school officials, business leaders and state officials. After six meetings and many hours of discussion and deliberation, the result is the final State Aid Study Task Force Report filed by the South Dakota Department of Education. I commend task force members for their frank discussion on sometimes difficult issues. Throughout the process, task force members attempted to balance their genuine concern for students with the consideration of limited resources.

This final report consists of a thorough review of nine key issues that impact the state’s current funding formula. The report provides a brief introduction to each of the areas, a review of information pertinent to the issue, and finally, specific findings that outline the most significant issues.

This final report does not contain legislation related to all the issues covered. Any recommendations for proposed legislation will be delivered after the task force’s final meeting on Nov. 15. The report does, however, contain a great deal of information and analysis that may be used by others. Any member of the 2007 Legislature may review this document and conclude certain legislation may be warranted.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rick Melmer', is written over a large, stylized, light-colored circular mark.

Rick Melmer, Ed.D.  
Secretary of Education

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# Background

**I**n 1995, the South Dakota Legislature adopted the current state aid funding formula for K-12 education. The formula took effect Jan. 1, 1997. Prior to that date, K-12 school aid was based on an expenditure-driven formula. The current state aid formula started with the premise that money spent on education should be based on cost per student, not how much each district spends.

During the 2005 legislative session, Senate Bill 157 (see Appendix A, page 30) directed the Department of Education to undertake a study of the school funding formula, which had been in place for nearly 10 years. The bill listed topics that should be included in the discussion of the current formula. Many of those topics form the basis of this report. Senate Bill 157 was signed into law by Governor Mike Rounds on March 22, 2005. During the 2006 legislative session, Senate Bill 198 directed the task force to submit its final report to the Governor by Nov. 15, 2006, and to include proposed legislation.

In accordance with the law, the State Aid Study Task Force was formed to assist the Department of Education with the study. The legislators on the task force were selected by the legislature's Executive Board, while the other members were chosen by the Department of Education (see list next page). This group met six times. The task force focused its discussions strictly on the financial resources that are currently available today.

# Members

### Legislators

Sen. Julie Bartling, Burke  
Sen. Eric Bogue, Faith  
Rep. Tom Dadrack, Platte  
Rep. Paul Dennert, Columbia  
Rep. Clayton Halverson, Veblen  
Rep. Phyllis Heineman, Sioux Falls  
Sen. Dave Knudson, Sioux Falls  
Rep. Ed McLaughlin, Rapid City  
Sen. Ed Olson, Mitchell

### Board of Education Members

Jan Nicolay, Chester  
Roger Porch, Philip

### School Board Members

LeRoy Helwig, Sisseton  
Hank Kusters, Associated School Boards of South Dakota

### Superintendents

Julie Ertz, New Underwood  
Perry Hansen, McLaughlin  
Tom Oster, Avon  
John Pedersen, Pierre

### Business Managers

Merna Bye, Corsica  
Rick Hohn, Watertown  
Anita Stugelmeyer, Lemmon

### Business Leaders

Christine Hamilton, Kimball  
Mike Huether, Sioux Falls  
Al Kurtenbach, Brookings  
Brad Wheeler, Lemmon

In addition to task force members noted above, a number of representatives from the Department of Education, Bureau of Finance and Management, Department of Revenue and Regulation, Governor's Office, and the Legislative Research Council assisted in the process.

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# Executive Summary

**T**he task force examined nine issues during the course of the study. Task force members were in agreement with respect to sparsity and the 150 percent rule. Task force members were not in agreement on the other seven issues – minimum school size, small school factor, consolidation incentives, enrollment calculations (student numbers used to calculate state aid to education), capital outlay, fund balances and fund balance penalties, and “other” revenue. The following is a summary of each of the nine issues.

## Sparsity

Task force members almost universally agreed that the new sparsity formula should be continued. In order to make the sparsity formula as efficient and fair as possible, the group would encourage the legislature to reconsider the fund balance cap of 30 percent, the mileage requirement that defines sparsity (making it greater than 15 miles from the nearest high school), and the maximum amount a district can receive under the formula.

## Property Tax

It is estimated that approximately \$4 billion of value currently is not being taxed because of the 150 percent rule. This rule excludes any real property that sells for more than 150 percent of its assessed value from the process of valuing other real property. The interim report of the State Aid Study Task Force, which was filed with the legislature in January 2006, recommended a repeal of the 150 percent rule. This remains a priority with virtually all of the task force members.

## Minimum School Size

Not surprisingly, the topic of minimum school size generated considerable discussion. Clearly, our smallest schools struggle to make ends meet. An answer to the question of minimum school size needs to incorporate factors such as student achievement and educational opportunities, not just the availability of financial resources. The task force was divided on the issue of the establishment of a minimum size high school or a minimum size school district.

## Small School Factor

The current distribution of the small school factor is approximately \$16.7 million. Districts with 0-600 students receive a portion of the factor. Discussion focused on ways to find efficiencies within the administration of the small school factor. As expected, any discussion of a phase-out of the factor was met with resistance from receiving schools.



# State Aid Study Task Force

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## Consolidation Incentives

Task force members felt there is merit in the existing consolidation incentives. Task force members also recognized that few districts choose to take advantage of the incentives, bringing into question their effectiveness. Any discussion of consolidation incentives should include an evaluation of the current practice of extending the small school factor for eight years following a consolidation.

## Enrollment Calculations

Most school districts in South Dakota share the challenge of declining enrollments. A few, however, face the opposite situation: sudden and significant enrollment increases. When wrestling with the issue of enrollment, there seemed to be more sympathy among task force members for providing some relief to districts facing significant enrollment increases. The task force also addressed the current enrollment calculation process. Establishment of a fall enrollment count to replace the existing process would provide the legislature with a firm enrollment number for funding purposes, and districts would benefit from an earlier number for budgeting plans.

## Capital Outlay

The amount of a district's capital outlay fund is a result of the levy administered and the value of the property within the district. Very few districts are negatively impacted by the current capital outlay program. However, those that are impacted do not have viable options available to them, but yet, their need for facilities is great. Task force members showed some support for providing relief to these low land value districts. One possibility that was discussed is a Facility Equity Fund, which could make funds available to districts with demonstrated need for capital outlay dollars. Unresolved is the question as to the source of money for a Facility Equity Fund.

## Fund Balance

The summary of South Dakota's current fund balance legislation is this: If a district was fortunate enough to have a high fund balance six years ago, that district enjoys an advantage over those districts that had a lower fund balance at that time. This system seems to be fundamentally unfair and one that should be corrected. Task force members believe a consistent fund balance cap for all districts across the state is a step in the right direction.

## Other Revenue

In addition to money received by school districts from property taxes and state aid to education, school districts receive varying amounts of money from other sources – commonly referred to as “other revenue.” Unlike property taxes, these monies are not equalized through the state aid to education formula. Because some school districts would experience a significant loss of revenue as a result of equalizing other revenue, the task force was evenly split on this issue.

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# Sparsity

*Is the current sparsity formula reaching those districts that truly are sparse?*

**A**fter several years of deliberation, the 2006 Legislature passed a sparsity formula. This formula was designed to recognize the districts that were “small by necessity.” The 2006-07 school year is the first year that the sparsity formula has been implemented. Due to various factors that are included in the sparsity formula, such as fund balance and a final calculation of average daily membership, specific districts that qualify for the formula were still being determined at the time of this report. The districts that currently qualify for the sparsity formula are listed in Appendix B (page 31).

In order to be considered sparse, a district must meet the following qualifications:

- Average daily membership (ADM) per square mile of .5 or less,
- ADM of 500 or less,
- Area of 400 square miles or more,
- At least 15 miles between its secondary attendance center and that of an adjoining district,
- A secondary attendance center,
- General fund tax levies at the maximum rates, and
- A general fund balance (after exclusions and adjustments, including opt-out revenue) of 30 percent or less.

## Review

The sparsity concept, which was passed by the 2006 Legislature, enjoys strong support from the Legislature and the education community. The task force shares this view. Task force members engaged in discussions questioning whether the parameters in the sparsity formula always identify school districts which are truly sparse.

Discussions during the task force meetings focused on three specific areas:

- Current mileage requirement that a district must be a minimum of 15 miles from the nearest high school
- Maximum payment that exists in the current formula, which is \$250,000
- Fund balance used for the sparsity formula, which is currently 30 percent

As we look to the future, it is feasible that the sparsity formula will be an incentive for small districts to reorganize. As districts reorganize, the characteristics of the newly reorganized district might meet the qualifications of a sparse district.



## Findings – Where do we go from here?

The concept of sparsity received nearly universal support by the task force members. When asked, 89.5 percent of the task force members said that a sparsity formula should be continued. Therefore, the focus should be on how the current formula can be improved for the future. Three options could be considered:

- Reconsider the mileage requirement that reflects the distance between a district and the nearest high school. A modification from the current distance of 15 miles to a slightly greater distance may eliminate some districts from the current sparsity list.
- Reduce the maximum amount a district can receive from the formula. If the maximum amount was reduced from \$250,000 to \$125,000, the state would save \$750,000.
- Fund balances should be consistent across the state of South Dakota. An equal fund balance cap should be established for all districts, and this fund balance cap should be reflected in the sparsity formula. (See fund balance section later in this report.)

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# Property Tax

*Is property assessed fairly for  
taxation purposes in South Dakota?*

**D**uring the course of the task force meetings, the 150 percent rule received much discussion. This rule excludes from the valuation process any sale of agricultural or non-ag property where the property is sold for more than 150 percent of its assessed valuation. This means a county assessor cannot use the sale to value comparable real property in the county (SDCL 10-6-74). The rule distorts the current funding formula for schools. Any change to the existing funding formula also would be distorted by the rule.

## Review

County Directors of Equalization are required by law to ensure that all property is assessed at 85 percent of its market value. The Department of Revenue monitors each county's level of assessment to ensure that this is occurring. If the 150 percent rule throws out more than just a few sales within the county, the assessor's valuation process is distorted, as is the Department of Revenue's verification process. As a result, some counties are significantly undervaluing their property. For example, some counties are taxing 85 percent of the value of ag land within the county, while other counties are taxing less than half of the value of ag land within the county.

These disparities cause two problems. First, they impact the distribution of state aid to education dollars. Distribution of state aid dollars to school districts is based on the assumption that all counties are taxing at 85 percent of full and true value. Counties that tax at less than 85 percent appear poorer than they actually are. Therefore, they get more state aid for education dollars than they should receive.

In addition, because some value isn't being taxed, the tax rates imposed on property throughout the state are higher than they otherwise would be. The school general fund levy rates are set by the legislature each year, based upon the amount of taxable property in the state. To determine the rates, legislature reviews the total taxable property in the state and calculates the tax rate which should be applied to the property to generate the "local effort" portion of the funding formula. Those rates could be lowered if the 150 percent rule wasn't hiding some value from the tax system.

**Estimates are that approximately \$4 billion of value is currently not being taxed because of the 150 percent rule.** (\$3 billion of ag value and \$1 bill of non-ag value). The total value of all real property within the state is about \$43 billion. Adding the \$4 billion of value back into the property tax base would have significant statewide effects on property tax rates. Calculations are that the general fund levy rates could be lowered as follows:

	Current Rates	Estimated Rates
Ag	\$3.19/\$1,000	\$2.96/\$1,000
Owner-Occupied	\$5.13/\$1,000	\$4.76/\$1,000
Other (commercial)	\$11.00/\$1,000	\$10.21/\$1,000

## Findings – Where do we go from here?

The interim report of the State Aid Study Task Force, which was filed with the legislature in January of 2006, recommended a repeal of the 150 percent rule. This effort remains a priority with task force members. When asked if they felt that the 150 percent rule should be repealed, 84.2 percent of the members (16) agreed, and none of the Task Force members disagreed. Three members were undecided on this issue.

Over the past several years, attempts at legislation to address the 150 percent rule have been made. Clearly, if a change is approved by the legislature, some property owners would pay more and some would pay less. It would be possible to lessen, but not eliminate, the effect of repealing the 150 percent rule for the property owners who will pay more by adding additional funding to the formula.

Task force members recognize the importance of this issue. Furthermore, the task force acknowledges that, in order to correct other issues relating to the school funding formula such as capital outlay inequities, the 150 percent rule would need to be addressed by the 2007 Legislature. It appears that there are three primary options in this area:

### REPEAL THE 150 PERCENT RULE

The legislature has considered and rejected provisions to repeal the 150 percent rule each of the last three years. The rejected proposals included provisions that would phase out the rule over a span of 10 years.

Repealing the rule would fix the problems identified earlier. However, it would also create significant tax shifts between counties and significant shifts within a few counties. The chart shown in Appendix D (page 34) illustrates some of these tax shifts. Each of the school districts listed on the chart has property it can tax within multiple counties. The chart shows the amount of value in each county and each county's percentage of the total value. The chart also shows how both the total value and each county's percentage of the total value would change if the 150 percent rule was repealed.

- Example. The Arlington School District has property within three counties: Brookings, Hamlin and Kingsbury. If the 150 percent rule was repealed, the total value for the school district would increase from \$127 million to \$167 million. The value in Brookings and Hamlin counties would go up modestly. The value in Kingsbury County would go up about 47 percent.

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## PRODUCTIVITY VALUATION

Currently, any county with fewer than 15 usable ag sales can use productivity valuation. Cash rent information is used to determine a value for all of the ag land in the county. The formula deducts taxes from the cash rent, and a capitalization rate of 7.75 percent is applied to the net income. About a third of the counties could use this system, but only a handful have decided to do so. This approach would require all counties to use the system.

Productivity valuation is a fundamental change in assessment philosophy. It would eliminate the 150 percent rule problem for ag land, because sales would no longer be used to value the property. It would provide a uniform valuation system for all of the ag land within the state. By adjusting the capitalization rate, it is possible to minimize tax shifts relative to the current property tax burden.

However, even if the system was revenue neutral statewide, a statewide change to this system would cause significant tax shifts within individual counties. Projections using the current system with a revenue neutral capitalization rate are shown in Appendix C (page 32). Some of these changes are significant:

- Eight counties would lose more than \$60 million of ag value. School districts in these counties would lose significant capital outlay revenue.
- Six counties would gain more than \$60 million of ag value. Taxpayers in those counties would likely pay significantly more taxes.

## DO NOTHING

More sales are being lost each year due to this law. Within the next several years, it is likely that many counties will be forced to choose between valuing their ag land using ag sales in distant counties or using the productivity system discussed below. Because more ag sales are lost to this rule than non-ag sales, the rule will continue to shift the tax burden from ag property owners to owner-occupied and commercial property owners.

With fewer sales, the assessor does not have sufficient information to make distinctions between properties. For example, without usable sales of lakefront property, an assessor is required to value the lakefront property using sales of houses in town. This undervalues the lakefront property and distorts the distribution of the tax burden.

# Minimum District Size

*Should the state of South Dakota establish a minimum district size?*

South Dakota is a rural state. Our public school population of approximately 121,000 students is one of the smallest in the nation. Some states have fewer students and fewer districts (eg., Wyoming: 83,705 students and 48 districts), while other states have similar student populations and a higher number of school districts (North Dakota: 97,120 students and 198 districts). Geography, population, financial resources, and local custom are factors that determine the size of school districts in various states.

The State of South Dakota did have a minimum high school size as a part of its funding formula. At one time, each public school district was required to have a minimum of 35 students in grades 9-12 in order to collect state aid on those students (SDCL 13-13-16). However, during the 1995 legislative session, the minimum high school size requirement was repealed.

Much of the discussion during the State Aid Study Task Force meetings focused on districts that have less than 200 students K-12. The number 200 was chosen because it represents the student population that qualifies for the 20 percent small school factor subsidy. Districts that have 200 students or less typically have approximately 15 students per grade level. At issue is whether an average class size of 15 students generates enough revenue to fund a strong academic program. (See Appendix E, page 35, for a list of districts with less than 200 students.)

Below are some basic facts about South Dakota's smaller school districts (based on fall enrollment of 2005):

- Of South Dakota's 168 districts, 48 districts have less than 200 students enrolled.
- Fourteen of those districts are below 100 students.
- Nine of the districts are considered "sparse" based on the criteria established by the 2006 Legislature.
- Among those districts below 100 students, there are nine districts that are known as "contracting districts." These districts are Big Stone City, Carthage, Elk Mountain, Greater Hoyt, Greater Scott, Midland, Northwest, Polo and Wood.

It is relevant to note that many observers consider these contracting districts as "tax havens." Since these districts export their students to other districts, the districts do not levy taxes for capital outlay, special education or the pension fund. As such, tax payers in contracting school districts are not subject to the same level of taxation as tax payers in all other school districts. (See chart next page.)

## Pay 2006 Tax Levies – Select Contracted Districts

District	GF Ag	GF Non AG Z	GF Owner Occupied	GF Other	Bond Redemption	Capital Outlay	Pension	Spec Education
NORTHWEST	\$3.19	\$4.19	\$5.13	\$11.00	\$0.00	\$0.00	\$0.00	\$0.20
GREATER SCOTT	\$2.74	\$3.60	\$4.41	\$9.45	\$0.00	\$0.00	\$0.00	\$0.02
GREATER HOYT	\$3.19	\$4.19	\$5.13	\$11.00	\$0.00	\$0.22	\$0.00	\$0.01
ELK MOUNTAIN	\$2.93	\$3.85	\$4.71	\$10.10	\$0.00	\$0.49	\$0.00	\$0.49
<b>State Maximum Levies *</b>	<b>\$3.19</b>	<b>\$4.19</b>	<b>\$5.13</b>	<b>\$11.00</b>		<b>\$3.00</b>	<b>\$0.30</b>	<b>\$1.40</b>

*\*Additional amounts may be levied if a district approves an opt out*

It is important to review the tax levies in the areas of capital outlay, pension and special education. It is clear that the residents of these districts do not shoulder the same tax burden as people in non-contracted school districts.

## Review

As the task force explored the issue of minimum district size, the discussion centered around three primary areas.

1. Student Achievement
2. Financial Status
3. Educational Opportunities (specifically in high school)

## STUDENT ACHIEVEMENT

To explore the issue of student achievement in our smallest school districts, the task force reviewed scores from the Dakota STEP. The Dakota STEP is administered each spring to students in grades 3–8 and 11. Lennie Symes from Technology in Education conducted a study that reviewed Dakota STEP scores of districts with the following student populations:

- Less than 200 students (small)
- 201-600 students (medium)
- Greater than 600 students (large)

After careful review, results of the Dakota STEP tests for grades 3–5 and 6–8 (see Appendix F, page 36) indicate that our smallest districts score higher than the mid-size and larger districts in the elementary and middle school grades. It is apparent that for the elementary and middle school years, the students in our smallest districts are achieving at or above the levels of other students across the state. This fact is frequently mentioned by small districts when discussion of consolidation occurs. It is certainly an important piece of information to review whenever school reorganization is discussed.

When Dakota STEP scores in grade 11 are reviewed, the gap between the smallest districts and the rest of the state begins to narrow. (See Appendix G, page 38.) There are various theories that exist for this change. Normally, the consensus is that students in larger districts are exposed to a larger number of upper-level courses that help them in achievement tests.

Another of the state's primary academic indicators, the ACT exam, provides a perspective on the achievement of high school students in our districts. Typically, the percentage of students from our smallest districts that take the ACT is larger (74.2 percent) compared to the statewide average from all public schools (67.6 percent). The average ACT results for the past two years from all students based on school size are noted on the next page.

### 2005 Average ACT and School Size

District Size	# of Students	Average ACT Composite
Less than 200	378	20.9
201 - 600	1678	20.5
More than 601	4453	21.9
<b>Total</b>	<b>6509</b>	<b>21.1</b>

### 2006 Average ACT and School Size

District Size	# of Students	Average ACT Composite
Less than 200	394	21.2
201 - 600	1503	21.2
More than 601	4147	22.2
<b>Total</b>	<b>6044</b>	<b>21.9</b>

As noted earlier, when students are measured on their knowledge of our state's content standards (ie., Dakota STEP), smaller schools scored higher than our larger districts. However, when the ACT is used, our largest districts clearly outperform the smaller districts. Most observers would agree that extended learning opportunities are more readily available in larger schools, and the ACT will reward students who have been exposed to a more rigorous high school curriculum.

One can assume that, at the elementary and middle school level, the curriculum is standardized and advantages such as smaller class size and an increased amount of funding per student assists smaller districts in meeting the educational needs of their students. When the students enter high school, it becomes apparent that increased curriculum offerings could contribute to higher standardized test scores.

### FINANCIAL STATUS

As noted earlier, districts with under 200 students K-12 receive a 20 percent subsidy in the state's current funding formula. In fiscal year 2006, the per-pupil allocation was \$4,237.72. Districts with 200 students or less received an additional \$847.54, for a total of \$5,085.26 per student. Even with the additional dollars, it remains a challenge for our smallest districts to meet the financial demands of the educational program. The facts below illustrate this statement.

- Of the 39 districts that have less than 200 unadjusted average daily membership and are not contracting districts, 32 currently opt out of the funding formula.
- That percentage of 82.1 is clearly much higher than the remaining district opt-out percentage, which is 35 percent.



Another aspect to consider when reviewing the financial viability of the smallest districts is the cost per pupil. As one looks at the cost per pupil of all districts in South Dakota for fiscal year 2006 (see Appendix H, page 39), the amounts range from \$21,321 in Carthage to \$4,140 in Tea. When reviewing the list, it is apparent that small districts have a higher per pupil cost than larger districts. As a result, the number of opt-outs from small districts is partly necessary to maintain the high per pupil cost that exists.

Finally, most school districts would acknowledge that approximately 80 percent of their total expenses are related to staff salaries and benefits. Given that information, one would make the assumption that teachers' salaries in our smallest districts would be less than other districts. Data would confirm that assumption, as is noted below with a summary of teacher salaries from 2005-06. Salaries for teachers in our smallest districts are at least \$1,400 below mid-sized districts (201-600 students) and at least \$6,000 below those salaries of teachers in districts with enrollments of 601 and greater.

#### **2005-06 Average Full-Time Teacher Salary and School Size**

<b>District Size</b>	<b>Teacher Salary Elementary</b>	<b>Teacher Salary Junior High</b>	<b>Teacher Salary High School</b>
Less than 200	\$29,480	\$30,056	\$30,128
201 - 600	\$31,733	\$31,456	\$31,561
More than 601	\$36,655	\$37,053	\$36,604

#### **EDUCATIONAL OPPORTUNITIES**

As educators, state and community leaders, and parents, we want to offer our students the best opportunities available. These opportunities may be academic or extracurricular in nature. The availability of opportunities becomes more important at the high school level, as students begin their preparation for higher education and careers.

Do the educational opportunities available to students vary by school size? As the student populations of the districts grew, the number of academic, co-curricular and extracurricular activities increased. Students in mid-size and larger districts enjoy a greater selection of activities due to the increased economy of scale that exists in those districts.

The e-learning program from Northern State University has provided much needed academic opportunities for the state's smallest districts. This program is available in priority order to sparse and small districts. Northern State has worked in conjunction with the Department of Education to ensure that the state's sparse and small districts will have the first opportunity to sign up for these distance learning courses. The courses are subsidized by the state and are provided at no cost to participating districts. A list of Northern's current e-learning courses and the participating districts appears as Appendix I (page 42). Without the e-learning program and other agencies such as DIAL and regional interactive cooperatives, our smallest districts would face challenges in providing increased academic opportunities for their high school students.

Some school districts have accommodated the shortage of activities by consolidating their extra-

curricular programs with neighboring districts. As of this summer, approximately 52 cooperatives for athletics exist, according to the South Dakota High School Activities Association's Athletic Handbook. (See Appendix J, page 43.) These schools recognize the benefits of working together to provide students with opportunities to participate in extracurricular and co-curricular activities. To date, this type of cooperation has not been as prevalent in academic areas.

## Findings – Where do we go from here?

In considering the question of school size, the task force reviewed three important factors: student achievement, finances and educational opportunities. Unfortunately, this research does not offer a crystal clear solution to the question of minimum district size. Below is a review of the findings relating to minimum district size.

### ACHIEVEMENT

- Small school districts achieve at higher levels than larger districts on the state's Dakota STEP. The differences in results are more pronounced at the elementary level, less so at the middle grades, and disappear at the high school level.
- High school students in larger districts fare better on the ACT than their counterparts in other schools. Students in the smallest school districts have identical composite scores to the mid-size districts.
- When comparing achievement data, it is relevant to compare small schools to medium-sized schools, since any consolidation occurring between small schools would more likely result in a medium-sized school (or even another small school) than a large school.

### FINANCIAL

- The smallest districts generally have a higher cost per pupil than larger districts, and therefore are more likely to opt out of the funding formula.
- Teachers in our smallest districts draw lower salaries than teachers in other districts.

### EDUCATIONAL OPPORTUNITIES

- Students in the smallest districts have fewer academic and co-curricular, as well as extracurricular, opportunities than students in larger districts.

When asked whether a minimum district size should be mandatory, 57.9 percent (11) of the members said "yes," while 31.6 percent (6) of the members said "no." Two members were undecided. At this time, there is not sufficient evidence to suggest a student population that would constitute a minimum size school. In the end, the legislature should consider the quality of education in deciding: (1) if establishing a minimum size school is in the interest of South Dakota's citizens, students and tax payers; and (2) if so, what that size should be.

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# Small School Factor

*What districts should qualify for the small school factor?*

**W**hen the current funding formula was constructed, a small school factor was created to assist districts with an unadjusted average daily membership (ADM) of 600 or less. School districts with 600 ADM or more are assigned the basic per-student allocation. Every school district in South Dakota with fewer than 600 ADM is assigned a small school factor increase to its per-student allocation.

The smallest districts, those with 200 or fewer ADM, are assigned an increase of 20 percent more for their per-student allocation. School districts with more than 200 students but less than 600 students are assigned an increase to their per-student allocation on a sliding scale. This sliding scale ranges from the basic allocation up to the 20 percent increase assigned to the smallest districts.

## Review

During the task force discussions, particular attention was given to the small school factor that was collected by districts with less than 200 students. Appendix K (page 45) shows that districts with fewer than 200 students collect a total of \$4.4 million in small school factor. Districts with greater than 200 and less than 400 students collect a total of \$10.9 million. Finally, the districts with more than 400 students and less than 600 students receive \$1.4 million.

Currently, 130 districts receive a total of \$16.7 million in small school factor revenue. Few would argue that there is an economy of scale that is enjoyed by the larger districts that is not present in the smaller districts in our state. The questions remain – how much should districts receive and what criteria should exist to qualify for the small school factor?

## Findings – Where do we go from here?

When asked if the small school factor should remain “as is,” 36.8 percent (7) of the members agreed. Eleven members, or 57.9 percent, felt that a change was in order. One member was undecided. When asked if the small school factor should be phased out over time and redistributed to all districts in the state, 47.4 percent of the members (9) agreed and 42.1 percent of the members (8) disagreed, with two members undecided.

As noted above, the small school factor currently distributes \$16.7 million to school districts with fewer than 600 students. At issue is the question of distributing that \$16.7 million to school districts by some other means. After considerable discussion, the lack of consensus on the issue became evident.

# Consolidation Incentives

*Are the current consolidation incentives  
producing the desired results?*

Any discussion of school district reorganization needs to begin with the premise that the primary purpose of reorganization is to provide more opportunities for students to achieve their full potential. Consolidation incentives were created to encourage districts to work together to meet the instructional needs of their students. There are two incentives that exist for districts that choose to consolidate. These incentives, outlined in SDCL 13-6-92, include an additional \$300 per student for up to 400 students in the first year following the consolidation. The newly reorganized district would then receive \$200 per student for up to 400 students in the second year, and finally, \$100 per student for up to 400 students in the third year following the reorganization.

Additionally, when two or more school districts reorganize, for purposes of state aid to education, the small school factor is calculated based upon the composition of the school districts prior to reorganization and continues for eight years.

## Review

Since consolidation incentives took effect in July 2001, the number of school districts in the state has decreased from 176 to 168. These numbers indicate that only a small number of districts have taken advantage of the incentives.

Districts that are candidates for consolidation are typically small, often times with fewer than 200 students in the district, and relatively close together by distance. In many cases, local school boards and communities have talked with one another about the possibility of reorganization, but when all is said and done, more is said than is done. Clearly, the decision to reorganize two or more districts is emotional and often times not influenced by incentive dollars.

Given the fact that the state currently has 48 districts with less than 200 students – many of which are in close proximity to one another – it is apparent that the consolidation incentives are not really incentives and provide little motivation for districts to reorganize.

To illustrate the potential savings available through consolidation, one can look at two districts, similar in size and close in proximity. District A has 272 students, while District B has 263 students. Together, the two districts pay a total of \$1,608,600 in district salaries. If the two districts were to combine, they could realize a savings of \$255,600 in district salaries by staff reduction of 7.8 FTE. They would also receive a consolidation incentive of \$160,500 for a total of \$416,100 in new revenue to improve opportunities for students (see Appendix L, page 49).

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## Findings – Where do we go from here?

Should consolidation incentives exist? A large percentage (63.2 percent) of the task force members believe the answer to that question is “yes,” while only 21.1 percent of the members believe that no incentives should exist. However, a majority of the task force members seem to agree that the current consolidation incentives are not serving as incentives to districts that are small and close together. When polled, 57.9 percent of the members (11) considered the current incentives “ineffective,” while 26.3 percent of the members (5) thought the incentives were working. Three members were undecided.

When considering what to do in the area of consolidation incentives, the following options could be considered:

- Increase consolidation incentives to provide more encouragement for small districts to reorganize
- Decrease consolidation incentives due to the lack of reorganizations that have occurred since they have been in place
- Modify the incentives to provide more short-term relief for reorganized districts
- Reconsider extending the small school factor for eight years beyond the reorganization

Decisions to reorganize school districts need to be made by parents and tax payers, and the best interests of their children should drive those decisions.

# Enrollment Calculations

*What are the best strategies for addressing enrollment issues?*

The state aid to education formula uses average daily membership (ADM) as a measure of enrollment, which in turn determines the amount of state aid distributed to each school district. Average daily membership is a school district's enrollment for the school year. It accounts for students entering and leaving the school district throughout the year. For example, if a student is enrolled in the district for the full school year, that student is counted as a 1.0 ADM. If the student is enrolled in the district for exactly one half of the school year and then leaves the district, that student is counted as a .5 ADM.

## Review

The benefit of the current ADM system is its accuracy. Clearly, the most accurate method of student membership is to determine the exact number of days the student was enrolled and give the district credit for that pro-rated membership.

The challenge of the current ADM system is that each year the Department of Education approaches the legislature with *estimated numbers*, due to the fact that the ADM for a district or the state will not be known until the school year has been completed. Furthermore, a final ADM is not available until late summer – well after the school year ends – due to the need to finalize and correct any mistakes to the ADM calculations at the district and state level.


A number of states use other methods to calculate enrollment for their districts and state. One method is to calculate school enrollment on a particular day of the year (usually in the fall), and that enrollment is used to determine state aid for the following school year. This method provides the legislature with a firm number to use for state aid calculation purposes. In addition, other programs that may need a firm enrollment calculation can benefit from an earlier count at the district and state level.

Since ADM and fall enrollment are not identical in their computation, the relationship between the two comes into question. A comparison of fall enrollment to final ADM for the past five years shows that the statewide numbers align closely (see below). Therefore, it does not appear that there would be any risk in using a fall enrollment count rather than an ADM count each year.

## Average Daily Membership Compared to Fall Enrollment

School Year	01-02	02-03	03-04	04-05	05-06
Fall Enrollment	125,612	124,470	123,058	121,327	120,682
ADM	124,867	124,139	122,782	121,373	120,792
ADM as % of Fall Enrollment	99.41%	99.73%	99.78%	100.04%	100.09%

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Most districts in the state of South Dakota are declining in enrollment. This decline has contributed to struggles in school funding. A district may realize some decline in some expenditures when the student population drops. However, it is unlikely that the rate of enrollment coincides perfectly with staffing patterns and equipment/material needs that may exist in the school district. Therefore, districts have long argued that when the enrollment declines in a district, some of the expenditures remain and the formula does not take this factor into account.

While task force members understood the concern with declining enrollments and the impact on local districts, there appeared to be more sympathy for districts that realized sudden and significant growth. Even though the problem is rare in South Dakota, over the past several years, there have been districts that have experienced significant enrollment increases. The Tea Area School District, for example, gained 111 students, an 11.5 percent increase, from fall 2004 to fall 2005. In Harrisburg, the district gained 133 students, a 10.9 percent increase.

In the current state aid to education formula, an increase in enrollment is not recognized until the following school year when state aid is paid to school districts. Districts that experience significant increases will argue that there are *immediate* expenses when a high number of new students enter a school district. Not receiving immediate assistance for these new students may cause financial hardship to the districts.

## **Findings – Where do we go from here?**

Task force discussions regarding enrollment focused on three areas:

### **FALL ENROLLMENT COUNT**

When asked if a fall enrollment count should be considered, task force members were split with 42 percent disagreeing and 31 percent agreeing. The downside of the fall enrollment approach would be a slight loss in accuracy of the enrollment calculation. However, this difference seems insignificant from a financial perspective. The benefits would be an earlier enrollment number that could be used by the legislature each year, which would enhance budget projections along with the ability of the local school districts to build more accurate budgets for the following year.

### **DECREASING ENROLLMENT**

If the legislature would desire to provide some relief for districts that are declining in enrollment, one approach could be to use a fall enrollment count and allow districts to count the higher of the current or past year for school funding purposes. This would provide the district with a more gradual decline in revenue, as necessary cuts are being considered by the local school board. Task force members were split on providing any relief for decreasing school district enrollments. Forty-two percent of the members disagreed, and 36 percent felt that some relief should be provided.

### **INCREASING ENROLLMENT**

If the legislature wanted to provide some relief for districts that have experienced significant growth from one year to the next, a one-time payment could be calculated for the



additional students that are on the new enrollment count. First of all, the legislature would need to determine the growth that would need to occur to be recognized as “significant.” A 10 percent increase would seem to earn the “significant” label. A one-time amount that could be provided to the district would be best served as a percentage of the current state aid formula, so that the bonus amount would not have to be recalculated each year.

There was clearly more support among task force members for an increasing enrollment bonus for districts. Sixty-three percent of the members felt some relief should be provided, while 26 percent disagreed with this additional support.

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# Capital Outlay

*Does the state have an obligation to assist districts that have facility needs but no ability to fund those needs?*

The current funding formula was developed largely to address the need to equalize the funding for each public school district in South Dakota. The previous formula was an expenditure-driven formula, which rewarded districts that had high expenditures and also enjoyed high land values. The legislature recognized that the formula was basically unfair to the districts that had low land values, because those districts could not tax their people enough to maintain the kind of academic program that they desired for their students. The state recognized the need to “equalize” the formula and ensure that all districts would have equal resources to meet the general fund needs. The current formula standardized the amount of money that each district received per pupil and also allowed the state to regulate its contribution in relation to the local property contribution (Cutler-Gabriel Amendment).

## Review

School districts are allowed to levy \$3 per \$1,000 of assessed valuation for capital outlay. Typically, capital outlay funds may be used for “brick and mortar.” Recently, school districts have been allowed to use capital outlay funds to purchase textbooks and equipment related to technology. The state aid to education formula equalizes a school district’s ability to raise property taxes for general fund purposes. Capital outlay is not similarly equalized. As such, wealthy school districts (as measured by the ability to raise property taxes) have a greater ability to raise taxes for capital improvements.

Faith, Mobridge and Tea are examples of school districts experiencing difficulty meeting their capital acquisition needs because of their relatively small tax base. (See Appendix M, page 50.)\*

When looking at the state as a whole, it becomes apparent that districts have varying abilities to raise capital outlay funds. These differences are outlined in Appendix N (page 51), which illustrates that the revenue that can be generated for capital outlay with a \$1 levy ranges from \$15 per ADM in Smee to \$3,053 in Carthage.

Further review would suggest that many of the districts that have low land values also benefit from impact aid payments from the federal government. (See Appendix O, page 55, for a list of districts with impact aid revenue.) These payments essentially mask the graphic inequities that exist in the area of capital outlay revenue among South Dakota school districts.

Currently, the problem lies with districts that have low land values and do not receive significant payments from impact aid funds.

### Findings – Where do we go from here?

First of all, it is important to note that when a district has low land values, this fact not only impacts the district's ability to generate necessary revenue for capital outlay purposes, it further impacts the district's resources generated by the pension levy.

For the purposes of this study, the task force focused on the perceived inequity that existed in the capital outlay fund. Nearly 58 percent of task force members supported some relief for low land value districts in the area of capital outlay. Twenty-one percent of the members disagreed, and the same percentage were undecided.

The 2007 legislature must debate the issue of equity within the capital outlay fund. If it is determined that inequities exist, then the natural follow-up question will be: "How should the inequities be addressed?" Some states have looked to a fund that would be established to provide support for districts that have significant facility needs and no way to accommodate those needs with existing resources. A Facility Equity Fund, which would be administered by a committee established by the legislature, could make funds available to districts that have a demonstrated capital outlay need. Some of the questions that would need to be answered if this type of fund was established are listed below.

- Has the district been taxing at the maximum level in capital outlay?
- Does the district have a demonstrated need for new or improved facilities?
- Is the facility plan a reasonable plan that is adequate to meet needs but not excessive based on enrollment projections?
- Will the facility be necessary in the next 10 to 20 years?
- Does the district qualify as a sparse district?

Another is: How would the Facility Equity Fund be established? The task force talked specifically about two approaches:

1. The legislature could establish a one-time or annual appropriation to provide funding for qualifying school districts.
2. A small levy to all districts could be administered for a specific period of time to provide the necessary funding for the establishment of the Facility Equity Fund. A 10-cent levy would generate in excess of \$4.3 million dollars annually. (See Appendix P, page 56.)

The challenge that exists with this issue is that **there are very few districts that are negatively impacted** by the current capital outlay program.

# Fund Balance

*Should districts have a consistent general fund balance cap?*

The current fund balance statute has been in place since fiscal year 2002. Even though the need for the cap was well documented and remains important to many legislators today, there are some basic inequities that exist within the current statute that the task force discussed. A review of general fund balances for fiscal year 2005 can be found in Appendix Q, page 60.

## Review

The current law allows districts to establish a hard cap that represents the fund balance that existed for that district for fiscal year 2000. If a district happened to have a large fund balance cap at that time, the district is enjoying the current system and can have a larger fund balance cap than other districts in the state.

A review of several similar-size districts (below) demonstrates how the current fund balance cap uniquely impacts fund balances. Viborg School District, for example, had a fund balance below 20 percent at the conclusion of fiscal year 2000. Since that time, the district has been required to maintain a fund balance at that level. If the district happened to exceed that fund balance, it would lose – dollar for dollar – any amount over the 20 percent balance.

In contrast, Canistota School District had a fund balance of 94.35 percent in fiscal year 2000. That means Canistota's general fund reserves can total nearly an entire year of expenditures, while Viborg's reserves may never exceed more than one-fifth of its yearly expenditures.

## Excess Fund Balance Caps of Similar Sized Districts

District Name	Base Year General Fund Balance as a % of Expenditures	2005 General Fund Balance as a % of Expenditures	04-05 Unadjusted ADM
Canistota 43-1	94.35%	66.50%	269.285
Viborg 60-5	20.00%	16.40%	266.581
Gregory 26-4	79.24%	52.10%	388.943
Newell 09-2	20.00%	20.10%	376.465
Yankton 63-3	41.27%	39.40%	3,025.055
Brandon Valley 49-2	20.00%	18.70%	2,722.065

## State Aid Study Task Force Fund Balance

It may also be relevant for the legislature to review the total fund balances of all school districts across the state. The chart below illustrates the growth/decline of the total fund balances for all public school districts in the areas of general fund and capital outlay. The general fund total shows an annual decrease from FY 2000 through FY 2003. Since that time, the total general fund balance has increased.

Year	General Fund			Capital Fund		
	Spending	End Balance	%	Spending	End Balance	%
2000	\$608,608,481	\$172,256,802	28.3%	\$103,447,112	\$75,581,529	73.1%
2001	\$652,114,667	\$144,202,559	22.1%	\$91,211,258	\$64,109,284	70.3%
2002	\$660,834,259	\$127,567,298	19.3%	\$90,276,784	\$59,783,280	66.2%
2003	\$678,794,975	\$123,104,947	18.1%	\$93,204,916	\$68,709,687	73.7%
2004	\$690,129,783	\$124,626,409	18.1%	\$98,751,188	\$67,536,414	68.4%
2005	\$705,754,779	\$138,576,584	19.6%	\$98,159,111	\$83,518,546	85.1%
Change from 2004 to 2005 →		<b>\$13,950,175</b>		→		<b>\$15,982,132</b>

Gen Fund Cap Begins  
FY 2002

Changes	General Fund	Capital Outlay	Total
From 2001 to 2002	-\$16,635,261	-\$4,326,004	-\$20,961,265
From 2002 to 2003	-\$4,462,351	\$8,926,407	\$4,464,056
From 2003 to 2004	\$1,521,462	-\$1,173,273	\$348,189
From 2004 to 2005	\$13,950,175	\$15,982,132	\$29,932,307

As district fund balances are reviewed, the legislature may question the relationship between a district's fund balance and the ability to opt out of the funding formula. A chart showing opt outs payable in 2007 appears as Appendix R (page 64).

## Findings – Where do we go from here?

If a district was fortunate enough to have a high fund balance six years ago, that district enjoys an advantage over those districts that had a lower fund balance at that time. This appears to be a fundamentally unfair system and one that should be evaluated by the 2007 legislature.

A majority of task force members (57.9%) felt that all fund balance penalties should be removed. However, the Legislature has an established track record of supporting the fund balance penalties. Over the past several years, the total fund balance of South Dakota school districts has gone up. This could be another indicator that the current “hard cap” system is not working. Therefore, it appears that a fund balance cap that would be consistent for all districts across the state would be a step in the right direction if the legislature wishes to consider it.

# Other Revenue

*Should “other revenue” that is received only by certain districts be shared across the state?*

The general fund was modified in 1996, and with that change, became equalized across the state of South Dakota. School districts also receive additional revenue outside of the general fund that has become known as “other revenue.” This revenue consists of the following sources:

- County apportionments – Fines assessed by the county for speeding, overweight vehicles, etc.
- State apportionments – Revenue from interest on permanent school funds invested in securities; leases of school lands for grazing, farming, oil, gas and other minerals; sale of timber, sand, gravel, etc. )
- Bank franchise tax – Revenue from a portion of an annual tax imposed upon financial institutions and distributed as per SDCL 10-43-77
- Gross receipts tax – Taxes measured by adjusted gross income; SDCL 10-33-28 and 10-36-10 (rural electric and rural telephone)
- Revenue in lieu of taxes – Payments received from Housing and Redevelopment Commissions pursuant to SDCL 11-7-73
- Mobile home tax – Taxes on registered mobile homes and mobile/manufactured homes placed on real estate July 1, 1999, and after

There are a number of school districts that receive impact aid. Federal regulations currently prevent the equalization of this revenue source.

## Review

Under the current system, districts receive revenue from the above sources based on local collection processes. Therefore, the amount that districts receive is largely based on the unique circumstances that may exist within the local district boundaries. Three examples noted below illustrate the differences that occur in the other revenue category.

	Revenue Type	ADM	Amount	Amount/ADM
<b>Elk Point-Jefferson</b>	County Apportionment	691	\$214,366	\$310.23
<b>Parkston</b>	County Apportionment	646	\$23,589	\$36.52
<b>Brandon Valley</b>	Bank Franchise	2795	\$397,159	\$142.10
<b>Yankton</b>	Bank Franchise	2966	\$66,919	\$22.56
<b>Wall</b>	Gross Receipts	254	\$232,554	\$915.57
<b>Centerville</b>	Gross Receipts	258	\$26,991	\$104.62

A complete list of districts and other revenue that was generated within that district is contained in Appendix S (page 65).

### Findings – Where do we go from here?

Task force members were split on the issue of equalizing other revenue in our state. Forty-seven percent believed that it should be equalized, while 42 percent disagree with this change.

Any district that stands to lose in the other revenue equalization debate will certainly want to keep the current system. Districts that would gain revenue in the change would likely support a change. Some districts would be skeptical of any change, due to the fear that the revenue would quickly be blended into the current formula and somehow districts would be penalized in this transition.

There would be many districts that would not see a significant increase or decrease due to a change in the distribution of other revenue. However, there are a small number of districts that would see a significant decrease in revenue if the equalization should occur. It would be important to consider the impact of those changes before any legislation could be approved.

Finally, after careful review, it appears to be a cleaner transition if the other revenue equalization would remain outside of the formula rather than being considered as local effort within each district. If the revenue was considered as local effort, extensive amendments would need to be made with the state-local district balance that exists in the current funding formula. It may be simpler and more easily implemented if the other revenue categories remained outside of the formula.



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# Closing

**T**his report was designed to examine South Dakota's current funding formula to seek efficiencies and equity. There was never an expectation that the State Aid Study Task Force would create new funding sources or determine how much money is necessary to fund educational programs. The task force focused its discussions on the finite resources that are available to the legislature and schools today, to see if those resources could be used more efficiently and effectively to build a stronger academic program for the students of South Dakota.



# State Aid Study Task Force

South Dakota 2006 Executive Report

## Appendix



## **Senate Bill 157**

ENTITLED, An Act to direct the Department of Education to undertake a study of school funding.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. The Department of Education is hereby directed to undertake a study of the allocation of state funds to the various public school districts.

Section 2. The study shall include, but is not limited to consideration of the following factors:

- (1) The allocation of funds to sparse school districts;
- (2) The redistribution of funds currently allocated through what is commonly called the small school factor;
- (3) The role of distance or remote education in the delivery of education services;
- (4) The appropriate minimum size of a secondary school;
- (5) The method by which to distribute money to account for the decline or increase in the number of elementary and secondary students in the state's public schools;
- (6) The possible inclusion of other revenues into the state aid formula; and
- (7) Transportation services and costs.

Section 3. The study may include participation by members of the public as may be directed by the Governor. The study shall include at least seven current members of the Legislature representing a cross-section of school districts. The members shall be appointed by the Executive Board of the Legislative Research Council and shall include at least one member from each party from both the Senate and the House of Representatives.

Section 4. The Department of Education shall provide an interim report to the Legislature no later than December 1, 2005. The interim report shall include preliminary findings regarding sparse schools, and a final report shall follow no later than December 1, 2006.

## FY 07 Sparse School Districts - Preliminary \*

Requirement	District Name	District #	05-06 Unadjusted ADM	05-06 Adjusted ADM	05-06 Land Area	Unadjusted ADM per Sq Mile	Miles to Nearest H.S. GIS Data	>=\$3.19 Pay 07 GF Ag Levy	<=30% Balance % for State Aid	Operates a Secondary Att Ctr	Yes	Full Payment	Pro-rated Based on Appropriation
	Agar-Blunt-Onida 58-3	58003	294,978	332,976	1,169.31	0.2523	20.5	3.19	22.5%	Yes	Yes	\$39,871	\$25,792.20
	Bison 52-1	52001	127,027	152,432	1,336.50	0.0950	32.4	4.97	0.0%	Yes	Yes	\$250,000	\$161,724.20
	Dupree 64-2	64002	270,010	309,428	1,338.38	0.2017	18.3	3.19	13.0%	Yes	Yes	\$43,939	\$28,423.90
	Eagle Butte 20-1	20001	314,834	351,460	1,645.57	0.1913	18.0	3.19	2.7%	Yes	Yes	\$53,023	\$34,300.60
	Edgemont 23-1	23001	138,284	165,941	714.73	0.1935	20.0	4.19	8.9%	Yes	Yes	\$250,000	\$161,724.20
	Edmunds Central 22-5	22005	142,609	171,131	518.37	0.2751	15.0	4.26	30.0%	Yes	Yes	\$250,000	\$161,724.20
	Eureka 44-1	44001	193,551	232,261	605.17	0.3198	22.0	5.24	1.7%	Yes	Yes	\$186,549	\$120,678.20
	Faith 46-2	46002	208,794	250,011	863.69	0.2417	21.7	6.00	0.0%	Yes	Yes	\$109,073	\$70,559.10
	Hoven 53-2	53002	147,125	176,550	751.40	0.1958	15.6	3.93	24.8%	Yes	Yes	\$250,000	\$161,724.20
	Isabel 20-2	20002	81,959	98,351	449.44	0.1824	17.0	4.55	0.0%	Yes	Yes	\$14,204	\$9,188.60
	Jones County 37-3	37003	170,922	205,106	947.39	0.1804	22.1	4.86	25.7%	Yes	Yes	\$250,000	\$161,724.20
	Kadoka 35-1	35001	317,633	354,049	1,669.98	0.1902	16.1	3.19	8.8%	Yes	Yes	\$53,689	\$34,731.10
	Lemmon 52-2	52002	328,968	364,495	1,240.20	0.2653	32.4	3.96	0.0%	Yes	Yes	\$42,134	\$27,256.30
	Leola 44-2	44002	247,783	288,151	597.01	0.4150	20.0	3.74	10.5%	Yes	Yes	\$11,486	\$7,430.20
	McIntosh 15-1	15001	146,388	175,666	900.25	0.1626	27.0	5.33	10.8%	Yes	Yes	\$250,000	\$161,724.20
	McLaughlin 15-2	15002	396,082	425,167	794.69	0.4984	17.0	3.19	16.6%	Yes	Yes	\$343	\$222.20
	Newell 09-2	9002	354,342	387,661	1,324.13	0.2676	21.0	3.19	20.6%	Yes	Yes	\$44,929	\$29,064.70
	Oelrichs 23-3	23003	79,796	95,755	563.60	0.1416	21.0	3.19	0.0%	Yes	Yes	\$15,604	\$10,094.50
	Selby 62-5	62005	209,130	250,344	665.34	0.3143	18.8	5.39	14.2%	Yes	Yes	\$107,620	\$69,618.90
	Timber Lake 20-3	20003	268,929	308,400	995.84	0.2701	17.0	4.79	0.0%	Yes	Yes	\$33,740	\$21,826.30
	Wall 51-5	51005	253,873	294,012	1,319.60	0.1924	28.7	3.19	15.4%	Yes	Yes	\$42,609	\$27,563.60
	White River 47-1	47001	365,337	397,611	913.51	0.3999	19.0	3.19	2.8%	Yes	Yes	\$19,948	\$12,904.10
												\$2,318,762	\$1,500,000

\* Levy & Final Fund Balance Data will not be available until December of 2006 to determine those school districts that will actually be eligible for sparsity payments or the actual amount of payment in the 2006-2007 school year. Actual payments could be less than amounts above. The maximum amount available to distribute through the original appropriation is \$1.5 million.

Sources of data:

ADM and Adjusted ADM from the Department of Education's general state aid payment data

Land Area: From Bureau of Information and Telecommunications GIS data

Unadjusted ADM Per Square Mile: Calculated

Miles to Nearest Secondary Attendance Center of Adjoining District: Distance between GIS coordinates are provided by BIT (being validated with Emerg Man data)

General Fund Levies: Department of Revenue

General Fund Balance Percentage: Utilizes calculation to determine excess general fund balance percentage

Operates a secondary attendance center: Department of Education data

### Tax Change in Value

	Change in Value	% change in Value
	Projected 2007 Value	Projected 2007 Value
COUNTY	Compared With	Compared With
	Ag Income Value	Ag Income Value
AURORA	(30,800,466)	(11.08)
BEADLE	(4,216,819)	(0.97)
BENNETT	(28,123,590)	(25.13)
BON HOMME	25,727,277	11.60
BROOKINGS	(2,391,624)	(0.58)
BROWN	(85,852,117)	(11.93)
BRULE	16,863,668	7.63
BUFFALO	8,420,478	12.55
BUTTE	(881,428)	(0.51)
CAMPBELL	26,154,483	20.20
CHARLES MIX	(68,193,396)	(15.42)
CLARK	54,828,992	20.19
CLAY	14,743,096	5.74
<b>* CODINGTON</b>	52,218,767	19.85
CORSON	84,179,166	83.69
CUSTER	-	-
<b>* DAVISON</b>	22,488,247	13.14
DAY	107,387,863	41.65
DEUEL	13,713,653	5.22
DEWEY	(2,660,353)	(2.71)
DOUGLAS	14,041,479	8.20
EDMUNDS	63,256,724	23.33
FALL RIVER	(25,162,521)	(28.98)
FAULK	77,212,059	38.41
GRANT	65,621,080	31.37
GREGORY	(90,008,675)	(31.20)
HAAKON	26,346,108	14.63
HAMLIN	(5,329,561)	(2.26)
HAND	(12,240,844)	(3.29)
<b>* HANSON</b>	3,519,600	1.71
HARDING	(25,330,695)	(14.65)
HUGHES	(263,296)	(0.17)
HUTCHINSON	(50,361,817)	(10.95)
HYDE	(13,138,641)	(6.33)
JACKSON	1,587,191	1.42
JERAULD	(841,515)	(0.53)
JONES	-	-
<b>* KINGSBURY</b>	27,428,190	8.48



## Tax Change in Value Cont'd

	Change in Value	% change in Value
	Projected 2007 Value	Projected 2007 Value
COUNTY	Compared With	Compared With
	Ag Income Value	Ag Income Value
LAKE	(146,275)	(0.04)
LAWRENCE	12,673,384	58.99
LINCOLN	(114,925,565)	(22.16)
LYMAN	(86,858,698)	(26.32)
MARSHALL	6,299,264	2.43
MC COOK	(7,425,251)	(2.35)
MC PHERSON	10,221,721	4.44
MEADE	56,102,577	23.16
MELLETTE	(17,348,536)	(15.58)
MINER	(18,047,685)	(7.22)
MINNEHAHA	(135,211,543)	(22.32)
MOODY	30,834,132	8.85
PENNINGTON	(20,507,633)	(10.22)
PERKINS	45,913,874	22.92
POTTER	(2,729,126)	(1.07)
ROBERTS	60,031,543	16.95
SANBORN	27,461,811	14.74
SHANNON	862,211	4.31
SPINK	24,924,428	5.27
STANLEY	(5,768,557)	(3.51)
SULLY	(16,617,165)	(5.51)
* TODD	(9,708,152)	(12.97)
TRIPP	(60,325,582)	(15.76)
* TURNER	23,139,185	6.70
UNION	(97,299,584)	(23.80)
WALWORTH	23,754,828	16.92
YANKTON	(5,856,342)	(2.31)
ZIEBACH	17,682,009	23.39
Total State	1,066,037	0.01

## Tax Shifts

### Showing Repeal of 150% of Assessed Statute

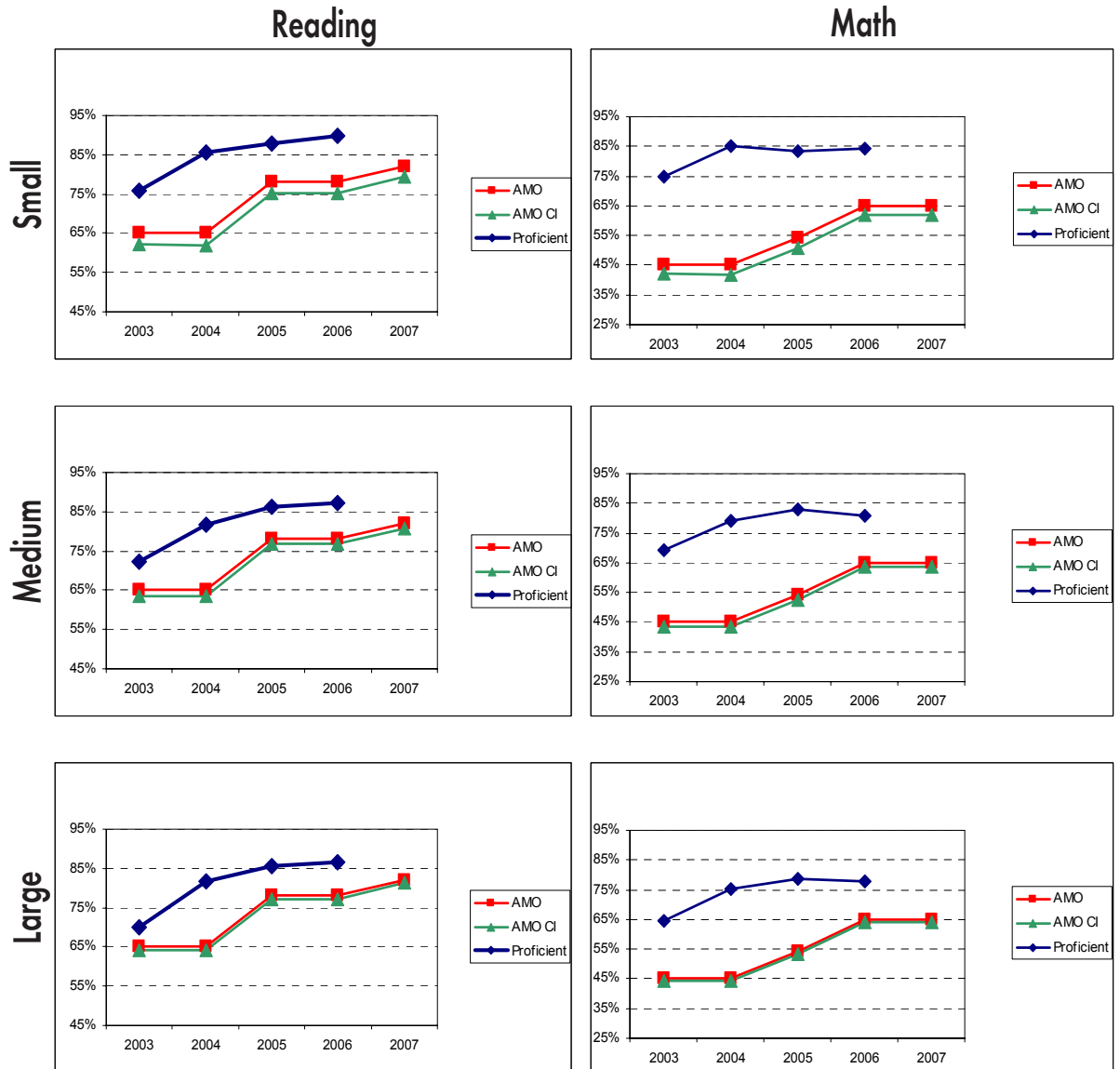
County Containing Property	SCH_DIST	SCH_NAME	total value	% of Total Value	total adj val	% of Total Adj Value
BROOKINGS	38-1	ARLINGTON	56,316,466	44.37	63,823,031	38.16
HAMLIN	38-1	ARLINGTON	343,706	0.27	407,794	0.24
KINGSBURY	38-1	ARLINGTON	70,269,067	55.36	103,017,085	61.60
			<b>126,929,239</b>	<b>100</b>	<b>167,247,910</b>	<b>100.00</b>
CUSTER	23-2	HOT SPRINGS	18,362,148	9.28	19,450,599	7.13
FALL RIVER	23-2	HOT SPRINGS	179,561,739	90.72	253,220,573	92.87
			<b>197,923,887</b>	<b>100</b>	<b>272,671,172</b>	<b>100.00</b>
CORSON	52-2	LEMMON	19,063,853	19.04	29,849,561	18.28
PERKINS	52-2	LEMMON	74,947,407	74.84	124,086,918	75.99
ZIEBACH	52-2	LEMMON	6,131,111	6.12	9,353,570	5.73
			<b>100,142,371</b>	<b>100</b>	<b>163,290,048</b>	<b>100.00</b>
AURORA	36-2	WESSINGTON SPRINGS	5,300,179	2.68	5,383,532	2.50
BEADLE	36-2	WESSINGTON SPRINGS	5,779,267	2.92	6,270,298	2.91
BRULE	36-2	WESSINGTON SPRINGS	174,513	0.09	194,773	0.09
BUFFALO	36-2	WESSINGTON SPRINGS	36,988,928	18.71	41,253,316	19.16
JERAULD	36-2	WESSINGTON SPRINGS	148,823,280	75.28	161,548,894	75.03
SANBORN	36-2	WESSINGTON SPRINGS	631,298	0.32	655,084	0.30
			<b>197,697,465</b>	<b>100</b>	<b>215,305,897</b>	<b>100.00</b>
CODINGTON	14-1	FLORENCE	51,645,688	97.02	69,265,724	96.87
DAY	14-1	FLORENCE	1,277,479	2.40	1,824,410	2.55
GRANT	14-1	FLORENCE	308,004	0.58	415,804	0.58
			<b>53,231,171</b>	<b>100</b>	<b>71,505,937</b>	<b>100.00</b>
BON HOMME	4-3	SCOTLAND	57,461,691	43.30	69,220,052	46.71
HUTCHINSON	4-3	SCOTLAND	42,711,181	32.19	45,258,655	30.54
YANKTON	4-3	SCOTLAND	32,520,530	24.51	33,719,120	22.75
			<b>132,693,402</b>	<b>100</b>	<b>148,197,826</b>	<b>100.00</b>

## Non-contract School Districts with Fall Enrollment Less Than 200

District Name	Nearest High School	Miles to Nearest High School	Fall 2005 K- 12 Enrollment	FY06 General Fund Cost per Enrollment ADM	FY06 General Fund Cost per ADM Ranking (1 = Highest Cost)	Meet Sparsity Eligibility?
HARROLD SCHOOL DISTRICT 32-1	HIGHMORE HI SCH	14.5	71	\$9,661	19	No
CONDE SCHOOL DISTRICT 56-1	GROTON AREA HI SCH	14.1	76	\$12,385	9	No
POLLOCK SCHOOL DISTRICT 10-2	HERREID HI SCH	11.7	77	\$10,445	15	No
GEDDES COMMUNITY SCHOOL DISTRICT 11-2	ANDES CENTRAL HI SCH	10.3	85	\$9,573	20	No
ISABEL SCHOOL DISTRICT 20-2	TIMBER LAKE HI SCH	17.4	85	\$13,887	5	Yes
OELRICHS SCHOOL DISTRICT 23-3	HOT SPRINGS HI SCH	21.3	104	\$12,872	7	Yes
SOUTH SHORE SCHOOL DISTRICT 14-3	WAVERLY HI SCH	7.5	110	\$7,014	61	No
RUTLAND SCHOOL DISTRICT 39-4	MADISON HI SCH	8.5	110	\$8,322	30	No
SUMMIT SCHOOL DISTRICT 54-6	WILMOT HI SCH	11.3	124	\$7,012	62	No
BOWDLE SCHOOL DISTRICT 22-1	EDMUNDS CENTRAL HI SCH	15.2	126	\$7,677	38	No
OLDHAM - RAMONA SCHOOL DISTRICT 39-5	MADISON HI SCH	9.3	126	\$8,278	31	No
BISON SCHOOL DISTRICT 52-1	LEMMON HI SCH	32.4	127	\$8,420	28	Yes
ROSLYN SCHOOL DISTRICT 18-2	WEBSTER HI SCH	11.3	134	\$7,717	37	No
BONESTEEL-FAIRFAX SCHOOL DISTRICT 26-5	GEDDES HI SCH	17.6	134	\$10,329	18	No
EDGEMONT SCHOOL DISTRICT 23-1	HOT SPRINGS HI SCH	19.9	139	\$9,393	23	Yes
HERREID SCHOOL DISTRICT 10-1	POLLOCK HI SCH	11.7	140	\$7,629	40	No
STICKNEY SCHOOL DISTRICT 01-2	PLANKINTON HI SCH	9.0	143	\$7,840	35	No
EDMUNDS CENTRAL SCHOOL DISTRICT 22-5	IPSWICH HI SCH	15.0	144	\$7,362	45	Yes
WAKONDA SCHOOL DISTRICT 13-2*	IRENE HI SCH	6.0	146	\$8,508	27	No
HOVEN SCHOOL DISTRICT 53-2	BOWDLE HI SCH	15.6	147	\$8,513	26	Yes
WAVERLY SCHOOL DISTRICT 14-5	SOUTH SHORE HI SCH	7.5	149	\$7,411	44	No
MCINTOSH SCHOOL DISTRICT 15-1	MCLAUGHLIN HI SCH	27.2	151	\$12,079	10	Yes
HURLEY SCHOOL DISTRICT 60-2	VIBORG HI SCH	7.5	155	\$7,066	56	No
DOLAND SCHOOL DISTRICT 56-2	CLARK HI SCH	17.7	158	\$8,079	33	No
WHITE LAKE SCHOOL DISTRICT 01-3	PLANKINTON HI SCH	11.2	163	\$7,200	51	No
JONES COUNTY SCHOOL DISTRICT 37-3	WHITE RIVER HI SCH	22.1	167	\$7,218	50	Yes
WOONSOCKET SCHOOL DISTRICT 55-4	SANBORN CENTRAL HI SCH	8.8	169	\$7,222	48	No
ROSHOLT SCHOOL DISTRICT 54-4	SISSETON HI SCH	20.8	174	\$6,793	69	No
HENRY SCHOOL DISTRICT 14-2	FLORENCE HI SCH	13.7	175	\$5,347	132	No
EMERY SCHOOL DISTRICT 30-2	BRIDGEWATER HI SCH	6.7	177	\$6,958	64	No
CORSICA SCHOOL DISTRICT 21-2	ARMOUR HI SCH	7.6	178	\$6,398	84	No
BRIDGEWATER SCHOOL DISTRICT 43-6	EMERY HI SCH	6.7	180	\$6,212	91	No
ARMOUR SCHOOL DISTRICT 21-1	CORSICA HI SCH	7.6	182	\$7,081	55	No
WAUBAY SCHOOL DISTRICT 18-3	WEBSTER HI SCH	10.2	184	\$8,366	29	No
IRENE SCHOOL DISTRICT 63-2*	WAKONDA HI SCH	6.0	187	\$7,307	46	No
COLOME SCHOOL DISTRICT 59-1	WINNER HI SCH	10.1	188	\$6,315	86	No
IROQUOIS SCHOOL DISTRICT 02-3	DE SMET HI SCH	14.8	190	\$7,029	59	No
WILLOW LAKE SCHOOL DISTRICT 12-3	DE SMET HI SCH	17.2	198	\$7,271	47	No
EUREKA SCHOOL DISTRICT 44-1	BOWDLE HI SCH	22.0	198	\$7,622	41	Yes

\* Note: The Irene-Wakonda consolidation takes effect July 1, 2007.

**2006 Dakota STEP  
Grades 3-5 All Students  
Percentage at or above proficiency (by small, medium and large schools)**



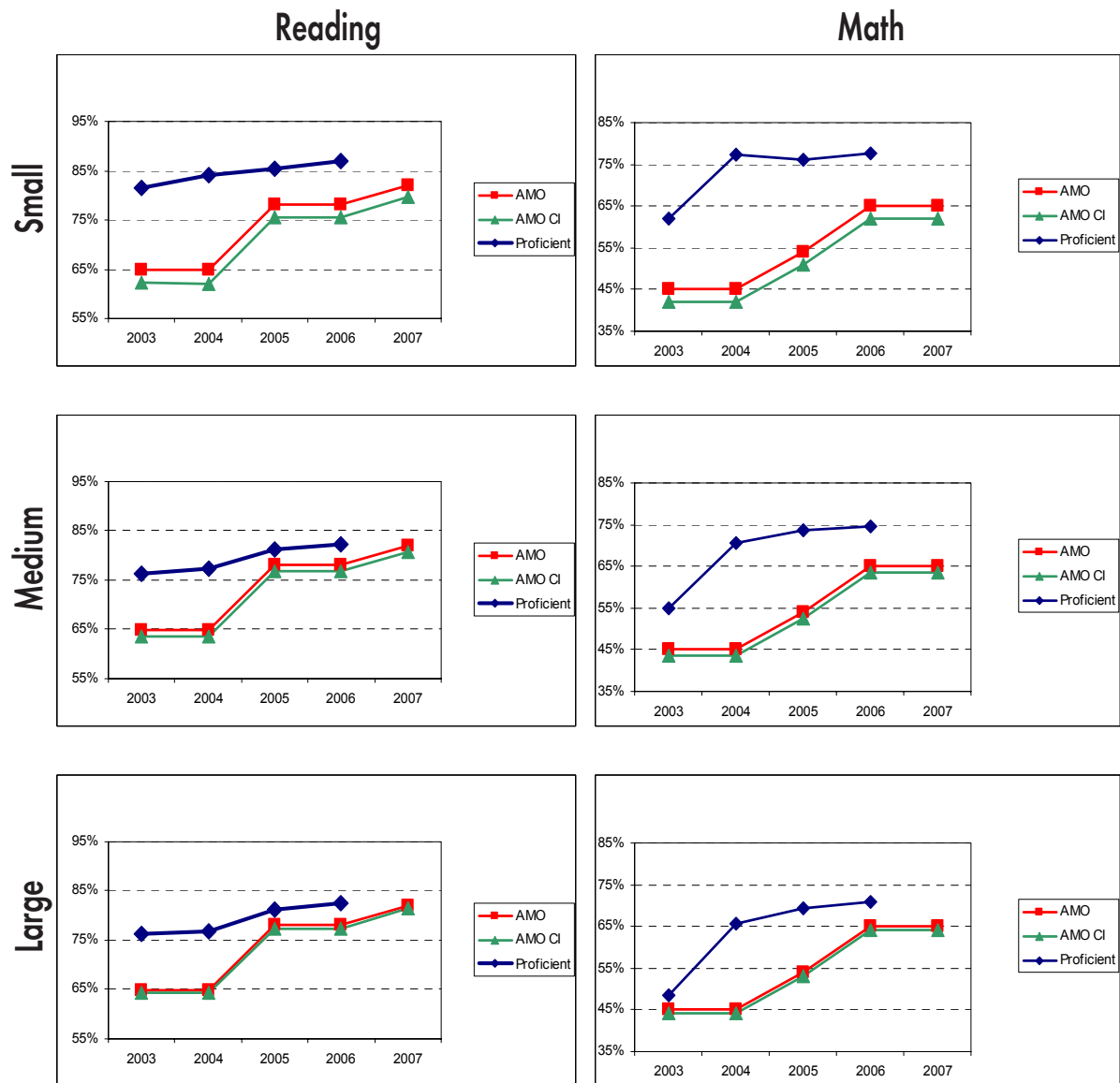
**Key**

- AMO = Annual Measurable Objective (Statewide target scores)
- AMO CI = Annual Measurable Objective with Confidence Interval
- Student Proficiency
- 0-200 = Small
- 201-600 = Medium
- 601 and up = Large

## 2006 Dakota STEP cont'd

### Grades 6-8 All Students

Percentage at or above proficiency (by small, medium and large schools)



## Key

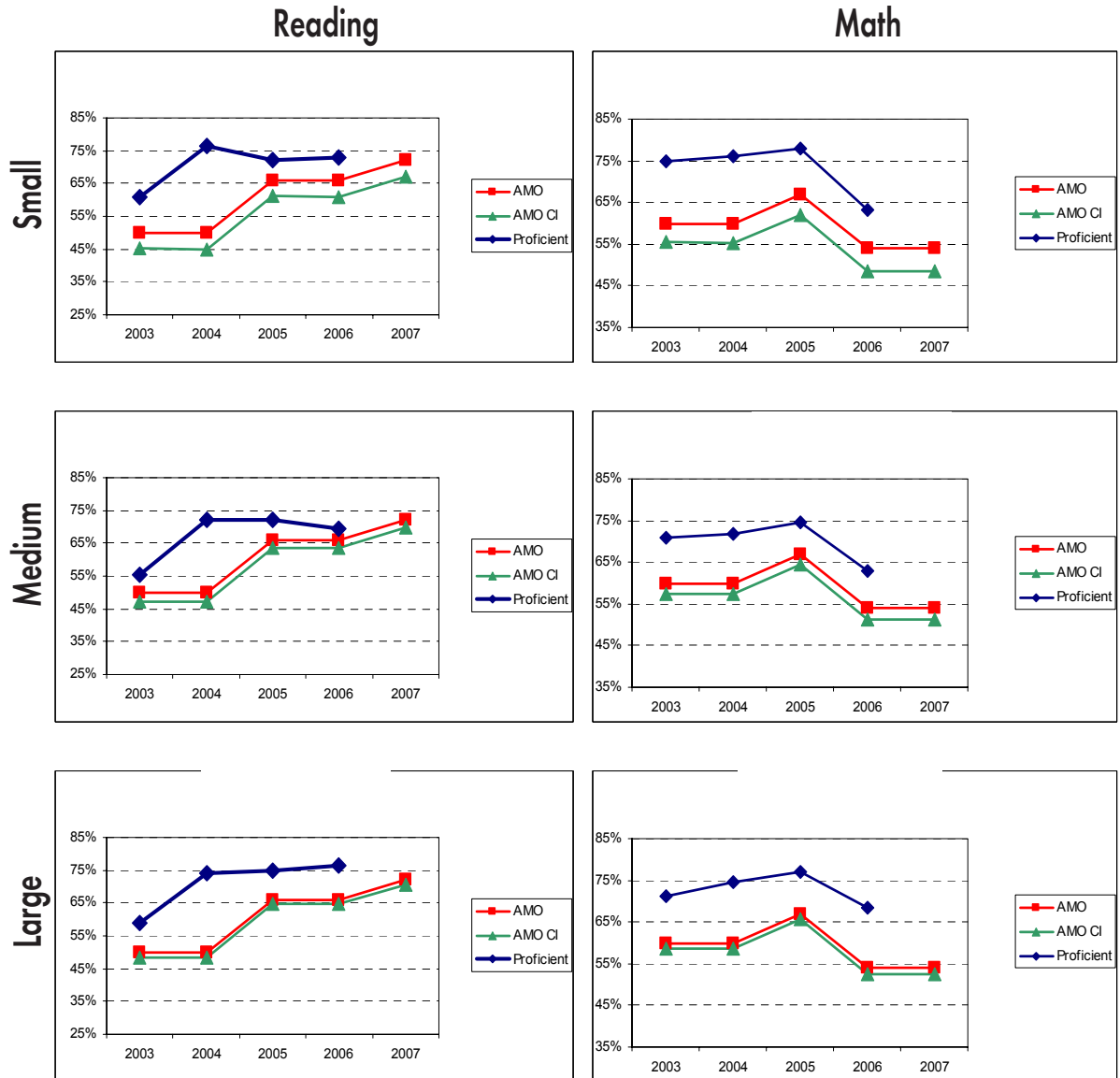
- AMO = Annual Measurable Objective (Statewide target scores)
- AMO CI = Annual Measurable Objective with Confidence Interval
- Student Proficiency

0-200 = Small

201-600 = Medium

601 and up = Large

**2006 Dakota STEP  
Grade 11 All Students  
Percentage at or above proficiency (by small, medium and large schools)**



**Key**

- AMO = Annual Measurable Objective (Statewide target scores)
- AMO CI = Annual Measurable Objective with Confidence Interval
- Student Proficiency
- 0-200 = Small
- 201-600 = Medium
- 601 and up = Large

## General Fund Expenditures Per Enrollment ADM by School District

	School District	Enrollment ADM	FY 06 Gen Fund Expenditures	General Fund Expenditures Per ADM	Rank (from highest to lowest)
48002	CARTHAGE 48-2	6.337	\$135,113	\$21,321	1
29002	POLO 29-2	9.000	\$189,404	\$21,045	2
20001	EAGLE BUTTE 20-1	310.661	\$4,666,416	\$15,021	3
16002	ELK MOUNTAIN 16-2	16.781	\$235,029	\$14,006	4
20002	ISABEL 20-2	81.959	\$1,138,183	\$13,887	5
27002	MIDLAND 27-2	52.542	\$695,790	\$13,243	6
23003	OELRICHS 23-3	102.762	\$1,322,789	\$12,872	7
65001	SHANNON COUNTY 65-1	958.927	\$11,941,231	\$12,453	8
56001	CONDE 56-1	75.820	\$939,052	\$12,385	9
15001	MCINTOSH 15-1	154.497	\$1,866,110	\$12,079	10
15002	MCLAUGHLIN 15-2	394.439	\$4,593,640	\$11,646	11
66001	TODD COUNTY 66-1	1967.153	\$21,874,738	\$11,120	12
15003	SMEE 15-3	227.955	\$2,522,299	\$11,065	13
47002	WOOD 47-2	41.722	\$447,318	\$10,721	14
10002	POLLOCK 10-2	78.912	\$824,274	\$10,445	15
58003	AGAR-BLUNT-ONIDA 58-3	294.978	\$3,057,494	\$10,365	16
64002	DUPREE 64-2	268.992	\$2,778,635	\$10,330	17
26005	BONESTEEL-FAIRFAX 26-5	145.423	\$1,502,114	\$10,329	18
32001	HARROLD 32-1	72.042	\$695,978	\$9,661	19
11002	GEDDES 11-2	81.727	\$782,386	\$9,573	20
20003	TIMBER LAKE 20-3	268.929	\$2,568,705	\$9,552	21
11001	ANDES CENTRAL 11-1	347.509	\$3,287,472	\$9,460	22
23001	EDGEMONT 23-1	138.284	\$1,298,906	\$9,393	23
47001	WHITE RIVER 47-1	373.857	\$3,418,642	\$9,144	24
35001	KADOKA 35-1	316.633	\$2,787,297	\$8,803	25
53002	HOVEN 53-2	147.125	\$1,252,476	\$8,513	26
13002	WAKONDA 13-2	143.936	\$1,224,608	\$8,508	27
52001	BISON 52-1	128.027	\$1,077,995	\$8,420	28
18003	WAUBAY 18-3	185.581	\$1,552,641	\$8,366	29
39004	RUTLAND 39-4	109.389	\$910,378	\$8,322	30
39005	OLDHAM-RAMONA 39-5	126.916	\$1,050,594	\$8,278	31
54002	SISSETON 54-2	1025.553	\$8,455,554	\$8,245	32
56002	DOLAND 56-2	159.249	\$1,286,514	\$8,079	33
3001	BENNETT COUNTY 03-1	540.406	\$4,272,433	\$7,906	34
1002	STICKNEY 01-2	140.170	\$1,098,911	\$7,840	35
51002	HILL CITY 51-2	500.209	\$3,898,466	\$7,794	36
18002	ROSLYN 18-2	131.096	\$1,011,703	\$7,717	37
22001	BOWDLE 22-1	126.603	\$971,939	\$7,677	38
51005	WALL 51-5	253.873	\$1,940,678	\$7,644	39
10001	HERREID 10-1	139.900	\$1,067,285	\$7,629	40
44001	EUREKA 44-1	192.551	\$1,467,659	\$7,622	41
62005	SELBY 62-5	209.130	\$1,585,889	\$7,583	42
26002	BURKE 26-2	203.692	\$1,523,490	\$7,479	43
14005	WAVERLY 14-5	143.050	\$1,060,180	\$7,411	44
22005	EDMUNDS CENTRAL 22-5	142.609	\$1,049,839	\$7,362	45
63002	IRENE 63-2	187.871	\$1,372,856	\$7,307	46
12003	WILLOW LAKE 12-3	197.092	\$1,432,965	\$7,271	47
55004	WOONSOCKET 55-4	170.028	\$1,227,992	\$7,222	48
31001	HARDING COUNTY 31-1	218.790	\$1,579,396	\$7,219	49
37003	JONES COUNTY 37-3	170.922	\$1,233,719	\$7,218	50
1003	WHITE LAKE 01-3	162.174	\$1,167,662	\$7,200	51
16001	CUSTER 16-1	965.057	\$6,944,187	\$7,196	52
25001	BIG STONE CITY 25-1	98.172	\$705,755	\$7,189	53
17003	MOUNT VERNON 17-3	228.143	\$1,621,712	\$7,108	54
21001	ARMOUR 21-1	179.514	\$1,271,130	\$7,081	55
60002	HURLEY 60-2	152.958	\$1,080,761	\$7,066	56
42001	LYMAN 42-1	399.983	\$2,825,013	\$7,063	57

## General Fund Expenditures Per Enrollment ADM by School District cont'd

	School District	Enrollment ADM	FY 06 Gen Fund Expenditures	General Fund Expenditures Per ADM	Rank (from highest to lowest)
11004	WAGNER 11-4	747.049	\$5,261,977	\$7,044	58
2003	IROQUOIS 02-3	189.241	\$1,330,253	\$7,029	59
33005	TRIPP-DELMONT 33-5	248.813	\$1,748,293	\$7,027	60
14003	SOUTH SHORE 14-3	109.423	\$767,479	\$7,014	61
54006	SUMMIT 54-6	126.232	\$885,140	\$7,012	62
36002	WESSINGTON SPRINGS 36-2	302.325	\$2,116,668	\$7,001	63
30002	EMERY 30-2	178.285	\$1,240,544	\$6,958	64
38003	LAKE PRESTON 38-3	205.078	\$1,418,081	\$6,915	65
1001	PLANKINTON 01-1	201.055	\$1,383,758	\$6,882	66
25003	GRANT-DEUEL 25-3	199.275	\$1,367,025	\$6,860	67
7001	CHAMBERLAIN 07-1	847.019	\$5,776,404	\$6,820	68
54004	ROSHOLT 54-4	203.262	\$1,380,801	\$6,793	69
9002	NEWELL 09-2	352.342	\$2,393,360	\$6,793	70
51001	DOUGLAS 51-1	2297.700	\$15,583,966	\$6,782	71
27001	HAAGON 27-1	277.008	\$1,878,689	\$6,782	72
5003	ELKTON 05-3	311.205	\$2,078,956	\$6,680	73
33001	FREEMAN 33-1	376.690	\$2,512,778	\$6,671	74
45002	LANGFORD 45-2	217.454	\$1,436,555	\$6,606	75
6002	FREDERICK AREA 06-2	214.007	\$1,403,220	\$6,557	76
46002	FAITH 46-2	208.794	\$1,365,109	\$6,538	77
54007	WILMOT 54-7	253.576	\$1,654,161	\$6,523	78
43002	MONTROSE 43-2	218.359	\$1,422,654	\$6,515	79
40001	LEAD-DEADWOOD 40-1	933.756	\$6,046,702	\$6,476	80
61001	ALCESTER-HUDSON 61-1	328.176	\$2,118,439	\$6,455	81
44002	LEOLA 44-2	247.001	\$1,584,097	\$6,413	82
52002	LEMMON 52-2	326.968	\$2,094,138	\$6,405	83
21002	CORSICA 21-2	178.079	\$1,139,411	\$6,398	84
38002	DE SMET 38-2	273.150	\$1,737,672	\$6,362	85
59001	COLOME 59-1	185.359	\$1,170,487	\$6,315	86
33002	MENNO 33-2	310.550	\$1,956,252	\$6,299	87
59002	WINNER 59-2	851.795	\$5,364,712	\$6,298	88
4003	SCOTLAND 04-3	275.345	\$1,733,558	\$6,296	89
57001	STANLEY COUNTY 57-1	511.602	\$3,186,419	\$6,228	90
43006	BRIDGEWATER 43-6	175.466	\$1,090,082	\$6,212	91
60003	MARION 60-3	226.941	\$1,408,872	\$6,208	92
2006	WOLSEY-WESSINGTON 02-6	219.840	\$1,363,865	\$6,204	93
43007	MCCOOK CENTRAL 43-7	371.985	\$2,290,177	\$6,157	94
55005	SANBORN CENTRAL 55-5	243.362	\$1,497,949	\$6,155	95
56006	HITCHCOCK-TULARE 56-6	261.606	\$1,605,321	\$6,136	96
7002	KIMBALL 07-2	314.680	\$1,910,937	\$6,073	97
23002	HOT SPRINGS 23-2	848.244	\$5,149,981	\$6,071	98
4002	BON HOMME 04-2	603.775	\$3,664,001	\$6,068	99
63001	GAYVILLE-VOLIN 63-1	249.938	\$1,510,964	\$6,045	100
53001	GETTYSBURG 53-1	294.047	\$1,767,941	\$6,012	101
28002	ESTELLINE 28-2	291.160	\$1,745,462	\$5,995	102
17001	ETHAN 17-1	205.003	\$1,212,068	\$5,912	103
50003	FLANDREAU 50-3	646.100	\$3,811,875	\$5,900	104
28001	CASTLEWOOD 28-1	269.271	\$1,587,120	\$5,894	105
51003	NEW UNDERWOOD 51-3	265.469	\$1,560,999	\$5,880	106
26004	GREGORY 26-4	376.270	\$2,202,587	\$5,854	107
50005	COLMAN-EGAN 50-5	273.971	\$1,599,959	\$5,840	108
48003	HOWARD 48-3	397.149	\$2,319,011	\$5,839	109
5006	DEUBROOK 05-6	385.324	\$2,240,348	\$5,814	110
12002	CLARK 12-2	407.517	\$2,361,825	\$5,796	111
60001	CENTERVILLE 60-1	257.480	\$1,491,984	\$5,795	112
24003	FAULKTON 24-3	351.307	\$2,034,368	\$5,791	113
6006	GROTON AREA 06-6	612.056	\$3,533,277	\$5,773	114



## General Fund Expenditures Per Enrollment ADM by School District cont'd

	School District	Enrollment ADM	FY 06 Gen Fund Expenditures	General Fund Expenditures Per ADM	Rank (from highest to lowest)
62003	MOBRIDGE 62-3	601.170	\$3,464,886	\$5,764	115
11003	PLATTE 11-3	432.815	\$2,493,912	\$5,762	116
22006	IPSWICH PUBLIC 22-6	384.903	\$2,212,833	\$5,749	117
38001	ARLINGTON 38-1	328.319	\$1,880,949	\$5,729	118
34001	HYDE 34-1	266.012	\$1,523,987	\$5,729	119
45004	BRITTON-HECLA 45-4	533.407	\$3,046,417	\$5,711	120
56007	NORTHWESTERN 56-7	277.766	\$1,573,211	\$5,664	121
4001	AVON 04-1	265.076	\$1,495,358	\$5,641	122
2002	HURON 02-2	1986.480	\$11,111,032	\$5,593	123
60005	VIBORG 60-5	268.965	\$1,494,640	\$5,557	124
60004	PARKER 60-4	404.930	\$2,233,819	\$5,517	125
49001	BALTIC 49-1	361.280	\$1,989,901	\$5,508	126
19004	DEUEL 19-4	508.119	\$2,781,551	\$5,474	127
30001	HANSON 30-1	350.977	\$1,907,963	\$5,436	128
18004	WEBSTER 18-4	499.809	\$2,686,126	\$5,374	129
61008	DAKOTA VALLEY 61-8	924.402	\$4,965,889	\$5,372	130
13001	VERMILLION 13-1	1285.164	\$6,901,367	\$5,370	131
14002	HENRY 14-2	172.378	\$921,791	\$5,347	132
46001	MEADE 46-1	2662.895	\$14,198,987	\$5,332	133
29003	MILLER 29-3	517.652	\$2,756,038	\$5,324	134
32002	PIERRE 32-2	2542.975	\$13,495,040	\$5,307	135
33003	PARKSTON 33-3	645.858	\$3,424,833	\$5,303	136
9001	BELLE FOURCHE 09-1	1278.427	\$6,776,877	\$5,301	137
5001	BROOKINGS 05-1	2684.336	\$14,179,925	\$5,282	138
49005	SIOUX FALLS 49-5	19636.430	\$103,665,265	\$5,279	139
17002	MITCHELL 17-2	2502.445	\$13,180,640	\$5,267	140
14001	FLORENCE 14-1	235.003	\$1,233,524	\$5,249	141
51004	RAPID CITY 51-4	12899.411	\$67,707,938	\$5,249	142
56004	REDFIELD 56-4	621.212	\$3,260,468	\$5,249	143
43001	CANISTOTA 43-1	268.035	\$1,400,768	\$5,226	144
6005	WARNER 06-5	305.512	\$1,593,806	\$5,217	145
63003	YANKTON 63-3	2957.807	\$15,308,493	\$5,176	146
49004	GARRETSON 49-4	522.754	\$2,705,525	\$5,176	147
5005	SIOUX VALLEY 05-5	571.858	\$2,932,102	\$5,127	148
39001	CHESTER 39-1	414.288	\$2,117,102	\$5,110	149
49006	TRI-VALLEY 49-6	813.820	\$4,102,620	\$5,041	150
49007	WEST CENTRAL 49-7	1136.266	\$5,714,737	\$5,029	151
61007	ELK POINT-JEFFERSON 61-7	692.581	\$3,473,138	\$5,015	152
41001	CANTON 41-1	922.031	\$4,598,709	\$4,988	153
25004	MILBANK 25-4	965.524	\$4,808,390	\$4,980	154
40002	SPEARFISH 40-2	1939.140	\$9,646,918	\$4,975	155
14004	WATERTOWN 14-4	3803.505	\$18,876,137	\$4,963	156
28003	HAMLIN 28-3	634.895	\$3,137,765	\$4,942	157
39002	MADISON CENTRAL 39-2	1160.433	\$5,709,509	\$4,920	158
6001	ABERDEEN 06-1	3670.029	\$18,046,173	\$4,917	159
41004	LENNOX 41-4	943.388	\$4,607,162	\$4,884	160
49003	DELL RAPIDS 49-3	950.276	\$4,575,112	\$4,815	161
49002	BRANDON VALLEY 49-2	2782.171	\$13,208,257	\$4,747	162
41002	HARRISBURG 41-2	1251.462	\$5,872,845	\$4,693	163
61002	BERESFORD 61-2	703.329	\$3,281,494	\$4,666	164
41005	TEA 41-5	962.400	\$3,984,002	\$4,140	165
		120371.664	\$709,556,051	\$5,895	

## Northern State University E-learning courses

School Districts 2006-07	# of Courses		
1 Andes Central School District	1	53 Parker School District	1
2 Baltic School District	4	54 Plankinton School District	1
3 Bison School District	2	55 Platte School District	1
4 Bowdle School District	3	56 Pollock School District	1
5 Castlewood School District	1	57 Redfield School District	1
6 Clark School District	2	58 Rosholt School District	2
7 Colman-Egan School District	3	59 Roslyn School District	1
8 Conde School District	1	60 Rutland School District	3
9 Corsica School District	2	61 Scotland School District	4
10 Dell Rapids School District	2	62 Selby School District	2
11 Deubrook School District	4	63 Sisseton School District	1
12 Deuel School District	5	64 Smee School District	1
13 Doland School District	4	65 South Shore School District	2
14 Dupree School District	3	66 Summit School District	2
15 Edmunds Central School District	2	67 Todd County School District	3
16 Elk Point-Jefferson School District	3	68 Tri-Valley School District	4
17 Emery School District	5	69 Wakonda School District	1
18 Faith School District	6	70 Wall School District	2
19 Faulkton School District	3	71 Warner School District	1
20 Frederick School District	4	72 Waubay School District	1
21 Freeman School District	1	73 Webster School District	2
22 Garretson School District	2	74 Wessington Springs School District	1
23 Geddes School District	2	75 White Lake School District	3
24 Gettysburg School District	4	76 White River School District	3
25 Grant-Deuel School District	2	77 Wolsey-Wessington School District	1
26 Groton School District	2		
27 Hamlin School District	2		
28 Harrisburg School District	1		
29 Harrold School District	5		
30 Herreid School District	5		
31 Hitchcock - Tulare School District	3		
32 Hoven School District	1		
33 Hurley School District	4		
34 Hutterville School	5		
35 Hyde School District	4		
36 Ipswich Public School District	4		
37 Irene School District	2		
38 Iroquois School District	1		
39 Isabel School District	3		
40 Jones County School District	1		
41 Kadoka School District	2		
42 Langford School District	1		
43 Lemmon School District	1		
44 Leola School District	3		
45 McCook Central School District	10		
46 Menno School District	1		
47 Milbank School District	2		
48 Miller School District	5		
49 Mobridge School District	4		
50 Montrose School District	4		
51 Northwestern School District	7		

## South Dakota High School Activities Association Existing Cooperatives

### Boys' Basketball

Aberdeen Central/SDSBVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Emery Doland/Conde  
Eureka/Bowdle  
Geddes/Dakota Christian  
Herreid/Pollock (Campbell County)  
Highmore/Harrold  
Hoven/Edmunds Central  
Irene/Wakonda  
Leola/Frederick  
McIntosh/Isabel  
Oldham-Ramona/Rutland  
Waverly/South Shore

### Girls' Basketball

Aberdeen Central/SDSBVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Emery  
Doland/Conde  
Eureka/Bowdle  
Geddes/Dakota Christian  
Herried/Pollock (Campbell County)  
Highmore/Harrold  
Irene/Wakonda  
Leola/Frederick  
McIntosh/Isabel  
Oldham-Ramona/Rutland  
Stickney/Mt. Vernon  
Tripp-Delmont/Armour  
Waverly/South Shore

### Cross Country (Boys & Girls)

Aberdeen Central/SDSBVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Canistota  
Eureka/Bowdle  
Geddes/Dakota Christian  
Herreid/Pollock (Campbell County)  
Highmore/Harrold  
Hoven/Edmunds Central  
Irene/Wakonda  
Leola/Frederick  
Oldham-Ramona/Rutland

St. Thomas More/RC Christian  
Waverly/South Shore

### Football

Aberdeen Central/Aberdeen Christian/SDS-BVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Canistota  
Doland/Conde  
Edgemont/Oelrichs  
Edmunds Central/Hoven  
Emery/Ethan  
Eureka/Bowdle  
Florence/Henry  
Hamlin/Willow Lake  
Herreid/Pollock (Campbell County)  
Highmore/Harrold  
Irene/Wakonda  
Langford/Roslyn  
Lemmon/McIntosh  
Leola/Frederick  
Little Wound/Crazy Horse  
Marion/Hurley  
Mitchell/Mitchell Christian  
Oldham-Ramona/Rutland  
Plankinton/White Lake  
Platte/Geddes/Dakota Christian  
Stickney/Mt. Vernon  
Timber Lake/Isabel  
Tripp-Delmont/Armour  
Waubay/Summit  
Waverly/South Shore

### Golf (Boys & Girls)

Aberdeen Central/SDSBVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Emery  
Geddes/Dakota Christian  
Herried/Pollock (Campbell County)  
Highmore/Harrold  
Irene/Wakonda  
Leola/Frederick  
Plankinton/Mt. Vernon (girls)  
RC Central/RC Christian (girls)

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**South Dakota High School Activities Association  
Existing Cooperatives (cont'd)**

**Gymnastics**

Aberdeen Central/Roncalli/SDSBVI  
Mitchell/Mitchell Christian  
Yankton/Bon Homme

**Tennis**

Madison/Rutland (girls)  
St. Thomas More/RC Christian

**Track (Boys & Girls)**

Aberdeen Central/SDSBVI  
Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Emery  
Doland/Conde  
Eureka/Bowdle  
Florence/Henry  
Geddes/Dakota Christian  
Herreid/Pollock (Campbell County)  
Highmore/Harrold  
Hoven/Edmunds Central  
Irene/Wakonda  
Leola/Frederick  
Oldham-Ramona/Rutland  
Rosholt/Fairmont, ND  
Waverly/South Shore

**Volleyball**

Bonesteel-Fairfax/Burke (South Central)  
Bridgewater/Emery Doland/Conde  
Eureka/Bowdle  
Florence/Henry  
Geddes/Dakota Christian  
Herreid/Pollock (Campbell County)  
Highmore/Harrold  
Irene/Wakonda  
Langford/Roslyn  
Leola/Frederick  
McIntosh/Isabel  
Oldham-Ramona/Rutland  
Waverly/South Shore

**Wrestling**

Andes Central/ Corsica/ Platte (ACCP)  
Arlington/Lake Preston/DeSmet (Kingsbury  
County)

Cheyenne-Eagle Butte/Faith/Dupree  
Clark/Doland/Conde/Willow Lake  
Colman-Egan/Chester  
Douglas/New Underwood  
Gregory/Burke  
Highmore/Harrold  
Lemmon/McIntosh  
Leola/Frederick  
Marion/Freeman  
Mobridge/Wakpala  
Plankinton/Mt. Vernon  
Scotland/Menno  
Wall/Kadoka  
Wessington Springs/Woonsocket  
White Lake/Kimball

**Orchestra**

Aberdeen Central/Roncalli/Christian

**Debate**

Aberdeen Central/Roncalli

## Value of the Small School Factor by School District

District Name	Unadjusted ADM	FY05 Adjusted ADM	Total State Aid Value of Small Factor
Carthage 48-2	17.830	21.396	\$0
Agar 58-1	21.753	26.103	\$0
Polo 29-2	22.000	26.400	\$2,219
Greater Scott 61-5	24.000	28.800	\$20,341
Northwest 52-3	26.670	32.004	\$22,604
Elk Mountain 16-2	30.328	36.394	\$6,551
Wood 47-2	55.596	66.715	\$47,120
Greater Hoyt 61-4	61.000	73.200	\$51,701
Midland 27-2	64.238	77.086	\$54,445
Oelrichs 23-3	73.814	88.577	\$62,560
Harrold 32-1	74.469	89.363	\$63,116
Isabel 20-2	79.083	94.900	\$67,026
Conde 56-1	79.849	95.819	\$0
Pollock 10-2	82.077	98.492	\$69,564
Geddes 11-2	83.035	99.642	\$70,375
Rutland 39-4	109.928	131.914	\$93,168
South Shore 14-3	111.150	133.380	\$94,206
Summit 54-6	119.478	143.374	\$101,263
McIntosh 15-1	130.378	156.454	\$110,500
Bowdle 22-1	132.772	159.326	\$112,530
Oldham-Ramona 39-5	134.884	161.861	\$114,320
Bison 52-1	135.076	162.091	\$114,483
Herreid 10-1	135.852	163.022	\$115,141
Big Stone City 25-1	140.092	168.110	\$118,734
Bonesteel-Fairfax 26-5	145.096	174.115	\$122,975
Waverly 14-5	145.924	175.109	\$123,677
Henry 14-2	145.993	175.192	\$123,735
Stickney 01-2	149.225	179.070	\$126,474
Hoven 53-2	149.613	179.536	\$41,171
Wakonda 13-2	150.736	180.883	\$127,756
White Lake 01-3	152.089	182.507	\$128,902
Hurley 60-2	153.172	183.806	\$129,820
Roslyn 18-2	153.723	184.468	\$130,286
Edmunds Central 22-5	153.725	184.470	\$130,289
Edgemont 23-1	157.946	189.535	\$133,867
Doland 56-2	159.861	191.833	\$135,489
Woonsocket 55-4	169.954	203.945	\$144,043
Jones County 37-3	174.675	209.610	\$148,045
Colome 59-1	179.033	214.840	\$151,738
Bridgewater 43-6	182.903	219.484	\$155,018
Emery 30-2	188.920	226.704	\$160,118
Corsica 21-2	191.022	229.226	\$161,900
Armour 21-1	192.986	231.583	\$163,564
Grant-Deuel 25-3	194.729	233.675	\$165,042
Iroquois 02-3	199.227	239.072	\$168,853

**Total State Aid Value of  
Small School Factor to  
School Districts Under 200  
ADM = \$4.4 million**

## Value of the Small School Factor by School District cont'd

District Name	Unadjusted ADM	FY05 Adjusted ADM	Total State Aid Value of Small Factor
Plankinton 01-1	200.391	241.637	\$174,790
Ethan 17-1	202.500	243.744	\$174,782
Waubay 18-3	205.271	246.507	\$174,747
Faith 46-2	207.405	248.631	\$174,702
Rosholt 54-4	208.528	249.746	\$174,672
Elm Valley 06-2	211.789	252.981	\$174,560
Irene 63-2	212.120	253.309	\$174,546
Willow Lake 12-3	213.562	254.736	\$174,484
Eureka 44-1	214.524	255.687	\$174,439
Selby 62-5	216.420	257.560	\$174,339
Lake Preston 38-3	217.378	258.505	\$174,284
Burke 26-2	217.622	258.746	\$174,271
Wolsey-Wessington 02-6	223.359	268.031	\$189,307
Florence 14-1	225.846	266.829	\$173,674
Montrose 43-2	233.279	274.091	\$172,951
Smee 15-3	235.356	276.114	\$172,720
Langford 45-2	238.893	279.551	\$172,295
Gayville-Volin 63-1	241.989	282.552	\$171,894
Leola 44-2	243.608	284.119	\$171,672
Marion 60-3	244.865	285.334	\$171,495
Dupree 64-2	245.271	285.726	\$171,437
Harding County 31-1	246.250	286.672	\$171,296
Mount Vernon 17-3	250.973	291.224	\$170,572
Sanborn Central 55-5	253.794	293.936	\$170,110
Wilmot 54-7	256.173	296.219	\$169,704
Hyde 34-1	259.041	298.967	\$169,194
Hitchcock-Tulare 56-6	261.202	313.442	\$221,381
Sully Buttes 58-2	261.853	301.656	\$168,672
Avon 04-1	263.536	303.263	\$168,350
Centerville 60-1	264.141	303.840	\$168,233
Wall 51-5	265.080	304.735	\$168,048
Elkton 05-3	266.110	305.717	\$167,843
Viborg 60-5	266.581	306.166	\$167,748
Canistota 43-1	269.285	308.739	\$167,195
Tripp-Delmont 33-5	271.351	310.702	\$166,758
Castlewood 28-1	275.484	314.621	\$165,854
Kimball 07-2	277.180	316.227	\$165,469
New Underwood 51-3	277.861	316.871	\$165,313
De Smet 38-2	281.466	320.277	\$164,471
Estelline 28-2	283.835	322.510	\$163,896
Timber Lake 20-3	285.290	323.881	\$163,537
Colman-Egan 50-5	286.390	324.916	\$163,263
Scotland 04-3	291.182	329.418	\$162,035
Haakon 27-1	296.137	334.061	\$160,708
Wessington Springs 36-2	298.652	336.412	\$160,014

## Value of the Small School Factor by School District cont'd

District Name	Unadjusted ADM	FY05 Adjusted ADM	Total State Aid Value of Small Factor
Warner 06-5	301.347	338.927	\$159,254
Gettysburg 53-1	303.713	341.133	\$158,573
Northwestern Area 56-7	305.348	350.587	\$191,710
Menno 33-2	318.864	355.186	\$153,924
Alcester-Hudson 61-1	322.873	358.886	\$152,612
Kadoka 35-1	324.474	360.361	\$152,078
Arlington 38-1	327.864	363.480	\$150,933
Lemmon 52-2	328.678	364.229	\$150,653
Hanson 30-1	329.189	364.698	\$150,478
Faulkton Area 24-3	348.561	398.373	\$211,090
Chester 39-1	354.687	387.974	\$141,062
Baltic 49-1	361.359	394.017	\$138,396
White River 47-1	366.495	398.656	\$136,287
Andes Central 11-1	371.802	403.437	\$134,061
Newell 09-2	376.465	407.629	\$132,062
Deubrook 05-6	379.406	410.268	\$130,784
Eagle Butte 20-1	379.557	410.403	\$130,718
McCook Central 43-7	384.532	414.859	\$128,519
Gregory 26-4	388.943	418.802	\$126,534
Howard 48-3	389.749	419.522	\$126,167
Lyman 42-1	392.991	422.413	\$124,684
Ipswich Public 22-6	393.136	425.752	\$138,218
Freeman 33-1	401.676	430.141	\$120,627
Parker 60-4	415.579	442.452	\$113,878
Clark 12-2	418.330	444.879	\$112,507
McLaughlin 15-2	423.566	449.492	\$109,867
Platte 11-3	433.958	458.619	\$104,505
Garretson 49-4	484.577	502.560	\$76,205
Bennett County 03-1	510.000	524.329	\$60,724
Webster 18-4	520.767	533.493	\$53,930
Miller Area 29-3	523.129	537.320	\$60,140
Hill City 51-2	529.290	540.724	\$0
Britton - Hecla 45-4	532.300	561.680	\$124,504
Sioux Valley 05-5	538.731	548.710	\$42,289
Deuel 19-4	551.999	559.894	\$33,456
Stanley County 57-1	561.894	568.179	\$26,634
Mobridge 62-3	579.696	583.094	\$14,398
Groton Area 06-6	614.274	637.947	\$100,319
Hamlin 28-3	617.666	617.666	\$0
Bon Homme 04-2	639.060	639.060	\$0
Parkston 33-3	653.301	653.301	\$0
Flandreau 50-3	668.867	668.867	\$0
Redfield 56-4	688.269	688.269	\$0
Elk Point-Jefferson 61-7	695.777	695.777	\$0
Beresford 61-2	722.871	722.871	\$0

**Total State Aid Value of Small School Factor to School Districts with ADM from 200 to 400 = \$10.9 million**

**Total State Aid Value of Small School Factor to School Districts over 400 ADM = \$1.4 million**

## Value of the Small School Factor by School District cont'd

District Name	Unadjusted ADM	FY05 Adjusted ADM	Total State Aid Value of Small Factor
Wagner 11-4	778.535	778.535	\$0
Tri-Valley 49-6	842.336	842.336	\$0
Tea Area 41-5	845.701	845.701	\$0
Dakota Valley 61-8	862.045	862.045	\$0
Chamberlain 07-1	884.975	884.975	\$0
Winner 59-2	886.989	886.989	\$0
Hot Springs 23-2	906.089	906.089	\$0
Dell Rapids 49-3	944.215	944.215	\$0
Custer 16-1	951.914	951.914	\$0
Canton 41-1	953.463	954.693	\$5,212
Milbank 25-4	967.686	967.686	\$0
Shannon County 65-1	972.722	972.722	\$0
Lennox 41-4	978.253	978.253	\$0
Lead-Deadwood 40-1	1,028.838	1,028.838	\$0
Harrisburg 41-2	1,064.946	1,064.946	\$0
West Central 49-7	1,119.385	1,119.385	\$0
Sisseton 54-2	1,143.109	1,160.004	\$71,596
Madison Central 39-2	1,200.672	1,200.672	\$0
Belle Fourche 09-1	1,281.351	1,281.351	\$0
Vermillion 13-1	1,304.362	1,304.362	\$0
Spearfish 40-2	1,949.738	1,949.738	\$0
Todd County 66-1	1,988.432	1,988.432	\$0
Huron 02-2	2,075.286	2,079.120	\$16,248
Douglas 51-1	2,433.444	2,433.444	\$0
Mitchell 17-2	2,469.610	2,469.610	\$0
Pierre 32-2	2,572.250	2,572.250	\$0
Brookings 05-1	2,624.312	2,624.312	\$0
Meade 46-1	2,669.010	2,669.010	\$0
Brandon Valley 49-2	2,722.065	2,722.065	\$0
Yankton 63-3	3,025.055	3,025.055	\$0
Aberdeen 06-1	3,655.761	3,656.566	\$3,411
Watertown 14-4	3,781.276	3,781.276	\$0
Rapid City 51-4	12,792.833	12,807.680	\$62,917
Sioux Falls 49-5	19,616.208	19,635.877	\$83,352
	121,373.203	125,380.752	\$16,711,970



## Consolidation Scenario

District A:		
	Enrollment	Inst FTE
KG	23	*****
1	19	*****
2	18	*****
3	19	*****
4	16	*****
5	20	*****
6	22	9.9
7	18	*****
8	24	1.9
9	22	*****
10	34	*****
11	15	*****
12	22	8.7
Totals:	272	20.5
Total Inst FTE:	20.5	
Avg Inst Salary:	\$30,000	
Total Inst Salary:	\$615,000	
Total Admin FTE:	2.0	
Avg Admin Salary:	\$60,000	
Total Admin Salary:	\$120,000	
Total SSS FTE:	1.0	
Avg SSS Salary:	\$36,000	
Total SSS Salary:	\$36,000	
Total Dist Salary:	\$771,000	

District B:		
	Enrollment	Inst FTE
KG	18	*****
1	10	*****
2	17	*****
3	15	*****
4	17	*****
5	17	*****
6	18	11.5
7	32	*****
8	22	3.5
9	22	*****
10	23	*****
11	25	*****
12	27	8.0
Totals:	263	23.0
Total Inst FTE:	23.0	
Avg Inst Salary:	\$30,000	
Total Inst Salary:	\$690,000	
Total Admin FTE:	1.5	
Avg Admin Salary:	\$60,000	
Total Admin Salary:	\$90,000	
Total SSS FTE:	1.6	
Avg SSS Salary:	\$36,000	
Total SSS Salary:	\$57,600	
Total Dist Salary:	\$837,600	

District AB:		
	Enrollment	Inst FTE
KG	41	*****
1	29	*****
2	35	*****
3	34	*****
4	33	*****
5	37	*****
6	40	17.3
7	50	*****
8	46	6.0
9	44	*****
10	57	*****
11	40	*****
12	49	14.0
Totals:	535	37.3
Total Inst FTE:	37.3	
Avg Inst Salary:	\$30,000	
Total Inst Salary:	\$1,119,000	
Total Admin FTE:	3.0	
Avg Admin Salary:	\$60,000	
Total Admin Salary:	\$180,000	
Total SSS FTE:	1.5	
Avg SSS Salary:	\$36,000	
Total SSS Salary:	\$54,000	
Total Dist Salary:	\$1,353,000	

Difference:		
Districts A+B:		
Total Students:	535	
Total Inst FTE:	43.5	
Total Admin FTE:	3.5	
Total SSS FTE:	2.6	
Total Salaries:	\$1,608,600	
District AB:		
Total Students:	535	
Total Inst FTE:	37.3	
Total Admin FTE:	3	
Total SSS FTE:	1.5	
Total Salaries:	\$1,353,000	
Total		
Districts A+B Salaries:	\$1,608,600	
District AB:	\$1,353,000	
Difference in Salaries:	\$255,600	
Cons Incentive:	\$160,500	
Total Incentive:	\$416,100	

## Comparison of Capital Outlay Resources in Simular Sized Districts

<b><u>Faith School District</u></b>	
2005-2006 ADM	208,794
Land Area in Square Miles	864
Taxable 2005 Valuation Payable in 2006	\$48,916,023
Maximum Debt Allowed (10% of valuation)	\$4,891,602
Debt Owed as of 6/30/2006	\$488,122
2006 Bond Redemption Fund Levy	\$0.00
Debt Resources Available	\$4,403,480
Estimated Cost of Building Facility Needed	<b>\$12,300,000</b>

<b><u>Selby Area School District</u></b>	
2005-2006 ADM	209,130
Land Area in Square Miles	665
Taxable 2005 Valuation Payable in 2006	\$116,700,396
Maximum Debt Allowed (10% of valuation)	\$11,670,040
Debt Owed as of 6/30/2006	\$0
2006 Bond Redemption Fund Levy	\$0.00
Debt Resources Available	<b>\$11,670,040</b>

<b><u>Tea Area School District</u></b>	
2005-2006 ADM	969,360
Land Area in Square Miles	23
Taxable 2005 Valuation Payable in 2006	\$184,153,379
Maximum Debt Allowed (10% of valuation)	\$18,415,338
Debt Owed as of 6/30/2006	\$11,315,790
2006 Bond Redemption Fund Levy	\$2.85
Debt Resources Available	\$7,099,548
Estimated Cost of Building Facility Needed	<b>\$13,000,000</b>

<b><u>Dakota Valley School District</u></b>	
2005-2006 ADM	924,402
Land Area in Square Miles	30
Taxable 2005 Valuation Payable in 2006	\$402,758,584
Maximum Debt Allowed (10% of valuation)	\$40,275,858
Debt Owed as of 6/30/2006	\$11,420,000
2006 Bond Redemption Fund Levy	\$3.02
Debt Resources Available	<b>\$28,855,858</b>

<b><u>Sioux Valley School District</u></b>	
2005-2006 ADM	604,028
Land Area in Square Miles	67
Taxable 2005 Valuation Payable in 2006	\$69,713,921
Maximum Debt Allowed (10% of valuation)	\$6,971,392
Debt Owed as of 6/30/2006	\$0
2006 Bond Redemption Fund Levy	\$0.00
Debt Resources Available	\$6,971,392
Estimated Cost of Building Facility Needed	<b>\$9,000,000</b>

<b><u>Sioux Valley School District</u></b>	
2005-2006 ADM	571,858
Land Area in Square Miles	185
Taxable 2005 Valuation Payable in 2006	\$180,527,116
Maximum Debt Allowed (10% of valuation)	\$18,052,712
Debt Owed as of 6/30/2006	\$4,353,508
2006 Bond Redemption Fund Levy	\$0.00
Debt Resources Available	<b>\$13,699,204</b>

## Capital Outlay Amount Raised \$1

District	Total Taxable Valuation	Pay 06 actual CO Levy	Amount Raised at \$1.00 Levy	2005 Unadj ADM	\$1 Levy Per ADM
SMEE	\$3,457,401	\$3.00	\$3,457	235.356	\$15
SHANNON COUNTY	\$22,549,884	\$3.00	\$22,550	972.722	\$23
TODD COUNTY	\$84,761,956	\$3.00	\$84,762	1,988.432	\$43
DOUGLAS	\$231,318,431	\$3.00	\$231,318	2,433.444	\$95
MC LAUGHLIN	\$41,924,827	\$0.48	\$41,925	423.566	\$99
MOBRIDGE	\$70,793,317	\$3.00	\$70,793	579.696	\$122
EAGLE BUTTE	\$59,728,998	\$0.00	\$59,729	379.557	\$157
DUPREE	\$45,476,357	\$1.50	\$45,476	245.271	\$185
TIMBER LAKE	\$54,781,736	\$3.00	\$54,782	285.290	\$192
BELLE FOURCHE	\$261,846,892	\$3.00	\$261,847	1,281.351	\$204
WAGNER COMMUNITY	\$167,013,627	\$0.50	\$167,014	778.535	\$215
TEA	\$184,296,598	\$2.06	\$184,297	845.701	\$218
WHITE RIVER	\$85,814,151	\$0.50	\$85,814	366.495	\$234
NEW UNDERWOOD	\$66,600,715	\$3.00	\$66,601	277.861	\$240
HOT SPRINGS	\$219,101,035	\$3.00	\$219,101	906.089	\$242
ANDES CENTRAL	\$89,968,175	\$3.00	\$89,968	371.802	\$242
BENNETT COUNTY	\$123,532,182	\$3.00	\$123,532	510.000	\$242
REDFIELD	\$167,056,491	\$3.00	\$167,056	688.269	\$243
FAITH	\$50,408,609	\$3.00	\$50,409	207.405	\$243
FLORENCE	\$56,907,750	\$3.00	\$56,908	225.846	\$252
YANKTON	\$770,797,962	\$3.00	\$770,798	3,025.055	\$255
HURON	\$535,490,171	\$2.95	\$535,490	2,075.286	\$258
WAUBAY	\$53,935,689	\$2.31	\$53,936	205.271	\$263
SISSETON PUBLIC	\$303,319,255	\$1.55	\$303,319	1,143.109	\$265
BON HOMME	\$173,922,084	\$3.00	\$173,922	639.060	\$272
WEST CENTRAL	\$308,942,499	\$3.00	\$308,942	1,119.385	\$276
PIERRE	\$719,539,012	\$3.00	\$719,539	2,572.250	\$280
GAYVILLE-VOLIN	\$67,708,747	\$2.50	\$67,709	241.989	\$280
VERMILLION	\$366,856,227	\$3.00	\$366,856	1,304.362	\$281
ETHAN	\$58,540,613	\$1.40	\$58,541	202.500	\$289
MITCHELL	\$722,144,619	\$3.00	\$722,145	2,469.610	\$292
BALTIC	\$107,356,818	\$2.00	\$107,357	361.359	\$297
LEMMON	\$97,746,706	\$1.60	\$97,747	328.678	\$297
WEBSTER	\$155,288,146	\$3.00	\$155,288	520.767	\$298
WATERTOWN	\$1,138,677,017	\$3.00	\$1,138,677	3,781.276	\$301
VIBORG	\$80,475,844	\$1.50	\$80,476	266.581	\$302
MC INTOSH	\$39,583,949	\$3.00	\$39,584	130.378	\$304
CHAMBERLAIN	\$269,948,028	\$3.00	\$269,948	884.975	\$305
BROOKINGS	\$809,253,277	\$3.00	\$809,253	2,624.312	\$308
AVON	\$81,272,626	\$3.00	\$81,273	263.536	\$308
PARKER	\$129,536,723	\$3.00	\$129,537	415.579	\$312
CANISTOTA	\$84,295,676	\$2.20	\$84,296	269.285	\$313
LENNOX	\$307,255,249	\$2.06	\$307,255	978.253	\$314
GARRETSON	\$152,206,304	\$3.00	\$152,206	484.577	\$314
SUMMIT	\$38,100,469	\$2.15	\$38,100	119.478	\$319
PARKSTON	\$209,173,335	\$2.05	\$209,173	653.301	\$320

## Capital Outlay Amount Raised \$1 cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Amount Raised at \$1.00 Levy	2005 Unadj ADM	\$1 Levy Per ADM
BRANDON VALLEY	\$886,284,270	\$3.00	\$886,284	2,722.065	\$326
KADOKA	\$106,349,892	\$2.53	\$106,350	324.474	\$328
TRI-VALLEY	\$276,848,566	\$3.00	\$276,849	842.336	\$329
WAVERLY	\$48,199,418	\$1.05	\$48,199	145.924	\$330
EMERY	\$62,663,464	\$3.00	\$62,663	188.920	\$332
MOUNT VERNON	\$84,595,927	\$3.00	\$84,596	250.973	\$337
HENRY	\$49,331,859	\$2.00	\$49,332	145.993	\$338
SIOUX VALLEY	\$182,693,561	\$3.00	\$182,694	538.731	\$339
ISABEL	\$26,827,963	\$1.90	\$26,828	79.083	\$339
BIG STONE CITY	\$48,049,590	\$1.26	\$48,050	140.092	\$343
MADISON CENTRAL	\$415,208,953	\$3.00	\$415,209	1,200.672	\$346
ABERDEEN	\$1,266,210,897	\$2.50	\$1,266,211	3,655.761	\$346
MEADE	\$926,913,884	\$3.00	\$926,914	2,669.010	\$347
MILBANK	\$337,193,835	\$2.75	\$337,194	967.686	\$348
DELL RAPIDS	\$330,228,455	\$3.00	\$330,228	944.215	\$350
CASTLEWOOD	\$97,580,078	\$2.00	\$97,580	275.484	\$354
FLANDREAU	\$238,233,664	\$2.65	\$238,234	668.867	\$356
SPEARFISH	\$703,159,931	\$3.00	\$703,160	1,949.738	\$361
HAMLIN	\$223,292,418	\$3.00	\$223,292	617.666	\$362
SOUTH SHORE	\$40,216,976	\$1.92	\$40,217	111.150	\$362
RAPID CITY	\$4,629,184,647	\$3.00	\$4,629,185	12,792.833	\$362
GETTYSBURG	\$109,929,619	\$1.30	\$109,930	303.713	\$362
SIOUX FALLS	\$7,110,317,525	\$2.25	\$7,110,318	19,616.208	\$362
BERESFORD	\$263,483,879	\$2.00	\$263,484	722.871	\$364
MARION	\$89,591,634	\$2.70	\$89,592	244.865	\$366
WILMOT	\$94,278,429	\$1.61	\$94,278	256.173	\$368
MENNO	\$118,876,786	\$1.69	\$118,877	318.864	\$373
ELK POINT-JEFFERSON	\$259,690,236	\$1.46	\$259,690	695.777	\$373
MONTROSE	\$87,221,330	\$2.70	\$87,221	233.279	\$374
CANTON	\$359,098,412	\$2.10	\$359,098	953.463	\$377
WINNER	\$334,790,263	\$3.00	\$334,790	886.989	\$377
ARMOUR	\$74,258,223	\$3.00	\$74,258	192.986	\$385
DEUEL	\$212,685,991	\$2.75	\$212,686	551.999	\$385
NEWELL	\$145,211,134	\$3.00	\$145,211	376.465	\$386
ARLINGTON	\$131,047,546	\$3.00	\$131,048	327.864	\$400
COLMAN-EGAN	\$114,558,531	\$2.06	\$114,559	286.390	\$400
IRENE	\$85,770,358	\$3.00	\$85,770	212.120	\$404
WARNER	\$122,042,873	\$1.50	\$122,043	301.347	\$405
ELKTON	\$108,982,892	\$3.00	\$108,983	266.110	\$410
CHESTER AREA	\$145,880,015	\$3.00	\$145,880	354.687	\$411
POLLOCK	\$34,008,288	\$0.89	\$34,008	82.077	\$414
COLOME	\$74,577,704	\$1.25	\$74,578	179.033	\$417
LEAD-DEADWOOD	\$437,016,407	\$3.00	\$437,016	1,028.838	\$425
HERRIED	\$57,707,867	\$3.00	\$57,708	135.852	\$425
GREGORY	\$166,188,627	\$1.32	\$166,189	388.943	\$427
OELRICHS	\$31,660,848	\$3.00	\$31,661	73.814	\$429

## Capital Outlay Amount Raised \$1 cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Amount Raised at \$1.00 Levy	2005 Unadj ADM	\$1 Levy Per ADM
LAKE PRESTON	\$93,496,149	\$3.00	\$93,496	217.378	\$430
MC COOK CENTRAL	\$168,828,934	\$3.00	\$168,829	384.532	\$439
EDGEMONT	\$69,383,434	\$3.00	\$69,383	157.946	\$439
CENTERVILLE	\$117,086,072	\$1.25	\$117,086	264.141	\$443
HANSON	\$147,106,889	\$3.00	\$147,107	329.189	\$447
ROSHOLT	\$93,221,297	\$2.75	\$93,221	208.528	\$447
ROSLYN	\$69,139,614	\$1.25	\$69,140	153.723	\$450
DEUBROOK AREA	\$171,103,635	\$3.00	\$171,104	379.406	\$451
DAKOTA VALLEY	\$402,259,065	\$1.55	\$402,259	862.045	\$467
WILLOW LAKE	\$99,936,492	\$2.00	\$99,936	213.562	\$468
FREEMAN	\$188,773,689	\$2.70	\$188,774	401.676	\$470
BRIDGEWATER	\$86,182,592	\$2.40	\$86,183	182.903	\$471
WOONSOCKET	\$80,782,779	\$2.50	\$80,783	169.954	\$475
STANLEY COUNTY	\$267,242,742	\$1.23	\$267,243	561.894	\$476
HURLEY	\$73,122,245	\$1.60	\$73,122	153.172	\$477
DE SMET	\$135,084,240	\$0.75	\$135,084	281.466	\$480
ESTELLINE	\$137,537,282	\$1.50	\$137,537	283.835	\$485
KIMBALL	\$135,034,986	\$2.55	\$135,035	277.180	\$487
ELM VALLEY	\$103,880,095	\$2.50	\$103,880	211.789	\$490
BRITTON - HECLA	\$262,119,333	\$1.69	\$262,119	532.300	\$492
GRANT-DEUEL	\$95,900,469	\$3.00	\$95,900	194.729	\$492
BURKE	\$107,330,519	\$1.19	\$107,331	217.622	\$493
SCOTLAND	\$144,041,058	\$1.50	\$144,041	291.182	\$495
BOWDLE	\$66,081,995	\$0.55	\$66,082	132.772	\$498
PLATTE COMMUNITY	\$216,629,049	\$2.75	\$216,629	433.958	\$499
CORSICA	\$98,593,564	\$3.00	\$98,594	191.022	\$516
CLARK	\$216,306,585	\$1.00	\$216,307	418.330	\$517
SANBORN CENTRAL	\$133,669,351	\$3.00	\$133,669	253.794	\$527
IPSWICH	\$208,606,324	\$2.20	\$208,606	393.136	\$531
LANGFORD	\$127,256,596	\$1.07	\$127,257	238.893	\$533
TRIPP-DELMONT	\$145,132,845	\$1.31	\$145,133	271.351	\$535
CUSTER	\$515,647,377	\$3.00	\$515,647	951.914	\$542
FAULKTON AREA	\$192,190,055	\$1.92	\$192,190	348.561	\$551
HOWARD	\$215,492,060	\$0.74	\$215,492	389.749	\$553
BONESTEEL-FAIRFAX	\$81,152,010	\$1.47	\$81,152	145.096	\$559
STICKNEY	\$85,133,648	\$2.25	\$85,134	149.225	\$571
WALL	\$154,470,188	\$3.00	\$154,470	265.080	\$583
ALCESTER-HUDSON	\$191,266,259	\$1.80	\$191,266	322.873	\$592
NORTHWESTERN AREA	\$181,632,708	\$1.38	\$181,633	305.348	\$595
GROTON AREA	\$371,754,933	\$1.54	\$371,755	614.274	\$605
HILL CITY	\$322,091,767	\$2.38	\$322,092	529.290	\$609
LEOLA	\$149,002,028	\$1.13	\$149,002	243.608	\$612
HARRISBURG	\$652,078,274	\$2.50	\$652,078	1,064.946	\$612
HAAKON	\$182,550,568	\$1.00	\$182,551	296.137	\$616
WHITE LAKE	\$93,754,695	\$1.25	\$93,755	152.089	\$616
MILLER AREA	\$325,940,132	\$1.84	\$325,940	523.129	\$623

## Capital Outlay Amount Raised \$1 cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Amount Raised at \$1.00 Levy	2005 Unadj ADM	\$1 Levy Per ADM
WAKONDA	\$97,938,732	\$3.00	\$97,939	150.736	\$650
HITCHCOCK - TULARE	\$170,059,777	\$0.73	\$170,060	261.202	\$651
PLANKINTON	\$130,726,656	\$0.38	\$130,727	200.391	\$652
SELBY AREA	\$141,976,800	\$0.53	\$141,977	216.420	\$656
LYMAN	\$258,168,685	\$2.00	\$258,169	392.991	\$657
EUREKA	\$143,212,939	\$0.32	\$143,213	214.524	\$668
WOLSEY - WESSINGTON	\$153,046,978	\$2.50	\$153,047	223.359	\$685
IROQUOIS	\$137,379,235	\$1.24	\$137,379	199.227	\$690
ELK MOUNTAIN	\$21,088,736	\$0.49	\$21,089	30.328	\$695
WESSINGTON SPRINGS	\$209,453,608	\$1.47	\$209,454	298.652	\$701
MIDLAND	\$45,429,875	\$0.00	\$45,430	64.238	\$707
HARDING COUNTY	\$181,514,443	\$1.26	\$181,514	246.250	\$737
RUTLAND	\$81,546,016	\$1.44	\$81,546	109.928	\$742
BISON	\$100,514,420	\$1.61	\$100,514	135.076	\$744
GREATER HOYT	\$46,501,781	\$0.22	\$46,502	61.000	\$762
OLDHAM-RAMONA	\$104,899,458	\$1.07	\$104,899	134.884	\$778
DOLAND	\$125,097,923	\$0.50	\$125,098	159.861	\$783
JONES COUNTY	\$140,431,188	\$0.69	\$140,431	174.675	\$804
EDMUNDS CENTRAL	\$124,787,755	\$0.40	\$124,788	153.725	\$812
HYDE COUNTY	\$210,326,648	\$2.20	\$210,327	259.041	\$812
HARROLD	\$61,067,415	\$0.78	\$61,067	74.469	\$820
GREATER SCOTT	\$20,442,083	\$0.00	\$20,442	24.000	\$852
GEDDES COMMUNITY	\$71,506,216	\$2.75	\$71,506	83.035	\$861
CONDE	\$82,970,071	\$0.21	\$82,970	79.849	\$1,039
WOOD	\$60,081,657	\$0.07	\$60,082	55.596	\$1,081
NORTHWEST	\$30,642,040	\$0.00	\$30,642	26.670	\$1,149
AGAR - BLUNT - ONIDA	\$362,654,214	\$0.85	\$362,654	283.606	\$1,279
HOVEN	\$199,828,853	\$1.00	\$199,829	149.613	\$1,336
POLO	\$34,630,773	\$0.22	\$34,631	22.000	\$1,574
CARTHAGE	\$54,443,272	\$0.00	\$54,443	17.830	\$3,053
	\$43,394,244,710		\$43,394,245	121,373.203	\$358

## Impact Aid Related Revenue

FY	DistNo	District Name	Impact Aid Related Revenue
2006	11001	Andes Central 11-1	\$2,034,095
2006	3001	Bennett County 03-1	\$462,800
2006	52001	Bison 52-1	\$20,455
2006	4002	Bon Homme 04-2	\$121,570
2006	26005	Bonesteel-Fairfax 26-5	\$938,906
2006	7001	Chamberlain 07-1	\$431,037
2006	16001	Custer 16-1	\$1,520,477
2006	51001	Douglas 51-1	\$7,468,198
2006	64002	Dupree 64-2	\$901,156
2006	20001	Eagle Butte 20-1	\$1,340,631
2006	50003	Flandreau 50-3	\$271,602
2006	11002	Geddes Community 11-2	\$36,642
2006	32001	Harrold 32-1	\$51,973
2006	51002	Hill City 51-2	\$811,035
2006	23002	Hot Springs 23-2	\$180,826
2006	20002	Isabel 20-2	\$608,013
2006	35001	Kadoka 35-1	\$258,742
2006	52002	Lemmon 52-2	\$86,259
2006	42001	Lyman 42-1	\$360,975
2006	15001	McIntosh 15-1	\$936,670
2006	15002	McLaughlin 15-2	\$2,298,519
2006	62003	Mobridge 62-3	\$8,736
2006	23003	Oelrichs 23-3	\$474,706
2006	32002	Pierre 32-2	\$39,590
2006	11003	Platte Community 11-3	\$76,507
2006	10002	Pollock 10-2	\$66,631
2006	51004	Rapid City Area 51-4	\$57,051
2006	65001	Shannon County 65-1	\$5,819,882
2006	54002	Sisseton 54-2	\$2,174,875
2006	15003	Smee 15-3	\$1,075,753
2006	57001	Stanley County 57-1	\$539,417
2006	54006	Summit 54-6	\$31,872
2006	20003	Timber Lake 20-3	\$1,462,702
2006	66001	Todd County 66-1	\$8,709,731
2006	11004	Wagner Community 11-4	\$3,915,017
2006	51005	Wall 51-5	\$1,593,647
2006	18003	Waubay 18-3	\$340,677
2006	47001	White River 47-1	\$1,695,366
2006	59002	Winner 59-2	\$218,800
2006	47002	Wood 47-2	\$25,536
2006	63003	Yankton 63-3	\$65,928



## Capital Outlay 10-cent levy

District	Total Taxable Valuation	Pay 06 actual CO Levy	Dollars Raised by 10 cent levy
ABERDEEN	\$1,266,210,897	\$2.50	\$126,621
AGAR - BLUNT - ONIDA	\$362,654,214	\$0.85	\$36,265
ALCESTER-HUDSON	\$191,266,259	\$1.80	\$19,127
ANDES CENTRAL	\$89,968,175	\$3.00	\$8,997
ARLINGTON	\$131,047,546	\$3.00	\$13,105
ARMOUR	\$74,258,223	\$3.00	\$7,426
AVON	\$81,272,626	\$3.00	\$8,127
BALTIC	\$107,356,818	\$2.00	\$10,736
BELLE FOURCHE	\$261,846,892	\$3.00	\$26,185
BENNETT COUNTY	\$123,532,182	\$3.00	\$12,353
BERESFORD	\$263,483,879	\$2.00	\$26,348
BIG STONE CITY	\$48,049,590	\$1.26	\$4,805
BISON	\$100,514,420	\$1.61	\$10,051
BON HOMME	\$173,922,084	\$3.00	\$17,392
BONESTEEL-FAIRFAX	\$81,152,010	\$1.47	\$8,115
BOWDLE	\$66,081,995	\$0.55	\$6,608
BRANDON VALLEY	\$886,284,270	\$3.00	\$88,628
BRIDGEWATER	\$86,182,592	\$2.40	\$8,618
BRITTON - HECLA	\$262,119,333	\$1.69	\$26,212
BROOKINGS	\$809,253,277	\$3.00	\$80,925
BURKE	\$107,330,519	\$1.19	\$10,733
CANISTOTA	\$84,295,676	\$2.20	\$8,430
CANTON	\$359,098,412	\$2.10	\$35,910
CARTHAGE	\$54,443,272	\$0.00	\$5,444
CASTLEWOOD	\$97,580,078	\$2.00	\$9,758
CENTERVILLE	\$117,086,072	\$1.25	\$11,709
CHAMBERLAIN	\$269,948,028	\$3.00	\$26,995
CHESTER AREA	\$145,880,015	\$3.00	\$14,588
CLARK	\$216,306,585	\$1.00	\$21,631
COLMAN-EGAN	\$114,558,531	\$2.06	\$11,456
COLOME	\$74,577,704	\$1.25	\$7,458
CONDE	\$82,970,071	\$0.21	\$8,297
CORSICA	\$98,593,564	\$3.00	\$9,859
CUSTER	\$515,647,377	\$3.00	\$51,565
DAKOTA VALLEY	\$402,259,065	\$1.55	\$40,226
DE SMET	\$135,084,240	\$0.75	\$13,508
DELL RAPIDS	\$330,228,455	\$3.00	\$33,023
DEUBROOK AREA	\$171,103,635	\$3.00	\$17,110
DEUEL	\$212,685,991	\$2.75	\$21,269
DOLAND	\$125,097,923	\$0.50	\$12,510
DOUGLAS	\$231,318,431	\$3.00	\$23,132
DUPREE	\$45,476,357	\$1.50	\$4,548
EAGLE BUTTE	\$59,728,998	\$0.00	\$5,973
EDGEMONT	\$69,383,434	\$3.00	\$6,938
EDMUNDS CENTRAL	\$124,787,755	\$0.40	\$12,479
ELK MOUNTAIN	\$21,088,736	\$0.49	\$2,109
ELK POINT-JEFFERSON	\$259,690,236	\$1.46	\$25,969
ELKTON	\$108,982,892	\$3.00	\$10,898



## Capital Outlay 10-cent levy cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Dollars Raised by 10 cent levy
ELM VALLEY	\$103,880,095	\$2.50	\$10,388
EMERY	\$62,663,464	\$3.00	\$6,266
ESTELLINE	\$137,537,282	\$1.50	\$13,754
ETHAN	\$58,540,613	\$1.40	\$5,854
EUREKA	\$143,212,939	\$0.32	\$14,321
FAITH	\$50,408,609	\$3.00	\$5,041
FAULKTON AREA	\$192,190,055	\$1.92	\$19,219
FLANDREAU	\$238,233,664	\$2.65	\$23,823
FLORENCE	\$56,907,750	\$3.00	\$5,691
FREEMAN	\$188,773,689	\$2.70	\$18,877
GARRETSON	\$152,206,304	\$3.00	\$15,221
GAYVILLE-VOLIN	\$67,708,747	\$2.50	\$6,771
GEDDES COMMUNITY	\$71,506,216	\$2.75	\$7,151
GETTYSBURG	\$109,929,619	\$1.30	\$10,993
GRANT-DEUEL	\$95,900,469	\$3.00	\$9,590
GREATER HOYT	\$46,501,781	\$0.22	\$4,650
GREATER SCOTT	\$20,442,083	\$0.00	\$2,044
GREGORY	\$166,188,627	\$1.32	\$16,619
GROTON AREA	\$371,754,933	\$1.54	\$37,175
HAAKON	\$182,550,568	\$1.00	\$18,255
HAMLIN	\$223,292,418	\$3.00	\$22,329
HANSON	\$147,106,889	\$3.00	\$14,711
HARDING COUNTY	\$181,514,443	\$1.26	\$18,151
HARRISBURG	\$652,078,274	\$2.50	\$65,208
HARROLD	\$61,067,415	\$0.78	\$6,107
HENRY	\$49,331,859	\$2.00	\$4,933
HERRIED	\$57,707,867	\$3.00	\$5,771
HILL CITY	\$322,091,767	\$2.38	\$32,209
HITCHCOCK - TULARE	\$170,059,777	\$0.73	\$17,006
HOT SPRINGS	\$219,101,035	\$3.00	\$21,910
HOVEN	\$199,828,853	\$1.00	\$19,983
HOWARD	\$215,492,060	\$0.74	\$21,549
HURLEY	\$73,122,245	\$1.60	\$7,312
HURON	\$535,490,171	\$2.95	\$53,549
HYDE COUNTY	\$210,326,648	\$2.20	\$21,033
IPSWICH	\$208,606,324	\$2.20	\$20,861
IRENE	\$85,770,358	\$3.00	\$8,577
IROQUOIS	\$137,379,235	\$1.24	\$13,738
ISABEL	\$26,827,963	\$1.90	\$2,683
JONES COUNTY	\$140,431,188	\$0.69	\$14,043
KADOKA	\$106,349,892	\$2.53	\$10,635
KIMBALL	\$135,034,986	\$2.55	\$13,503
LAKE PRESTON	\$93,496,149	\$3.00	\$9,350
LANGFORD	\$127,256,596	\$1.07	\$12,726
LEAD-DEADWOOD	\$437,016,407	\$3.00	\$43,702
LEMMON	\$97,746,706	\$1.60	\$9,775
LENNOX	\$307,255,249	\$2.06	\$30,726
LEOLA	\$149,002,028	\$1.13	\$14,900

## Capital Outlay 10-cent levy cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Dollars Raised by 10 cent levy
LYMAN	\$258,168,685	\$2.00	\$25,817
MADISON CENTRAL	\$415,208,953	\$3.00	\$41,521
MARION	\$89,591,634	\$2.70	\$8,959
MC COOK CENTRAL	\$168,828,934	\$3.00	\$16,883
MC INTOSH	\$39,583,949	\$3.00	\$3,958
MC LAUGHLIN	\$41,924,827	\$0.48	\$4,192
MEADE	\$926,913,884	\$3.00	\$92,691
MENNO	\$118,876,786	\$1.69	\$11,888
MIDLAND	\$45,429,875	\$0.00	\$4,543
MILBANK	\$337,193,835	\$2.75	\$33,719
MILLER AREA	\$325,940,132	\$1.84	\$32,594
MITCHELL	\$722,144,619	\$3.00	\$72,214
MOBRIDGE	\$70,793,317	\$3.00	\$7,079
MONTROSE	\$87,221,330	\$2.70	\$8,722
MOUNT VERNON	\$84,595,927	\$3.00	\$8,460
NEW UNDERWOOD	\$66,600,715	\$3.00	\$6,660
NEWELL	\$145,211,134	\$3.00	\$14,521
NORTHWEST	\$30,642,040	\$0.00	\$3,064
NORTHWESTERN AREA	\$181,632,708	\$1.38	\$18,163
OELRICHS	\$31,660,848	\$3.00	\$3,166
OLDHAM-RAMONA	\$104,899,458	\$1.07	\$10,490
PARKER	\$129,536,723	\$3.00	\$12,954
PARKSTON	\$209,173,335	\$2.05	\$20,917
PIERRE	\$719,539,012	\$3.00	\$71,954
PLANKINTON	\$130,726,656	\$0.38	\$13,073
PLATTE COMMUNITY	\$216,629,049	\$2.75	\$21,663
POLLOCK	\$34,008,288	\$0.89	\$3,401
POLO	\$34,630,773	\$0.22	\$3,463
RAPID CITY	\$4,629,184,647	\$3.00	\$462,918
REDFIELD	\$167,056,491	\$3.00	\$16,706
ROSHOLT	\$93,221,297	\$2.75	\$9,322
ROSLYN	\$69,139,614	\$1.25	\$6,914
RUTLAND	\$81,546,016	\$1.44	\$8,155
SANBORN CENTRAL	\$133,669,351	\$3.00	\$13,367
SCOTLAND	\$144,041,058	\$1.50	\$14,404
SELBY AREA	\$141,976,800	\$0.53	\$14,198
SHANNON COUNTY	\$22,549,884	\$3.00	\$2,255
SIOUX FALLS	\$7,110,317,525	\$2.25	\$711,032
SIOUX VALLEY	\$182,693,561	\$3.00	\$18,269
SISSETON PUBLIC	\$303,319,255	\$1.55	\$30,332
SMEE	\$3,457,401	\$3.00	\$346
SOUTH SHORE	\$40,216,976	\$1.92	\$4,022
SPEARFISH	\$703,159,931	\$3.00	\$70,316
STANLEY COUNTY	\$267,242,742	\$1.23	\$26,724
STICKNEY	\$85,133,648	\$2.25	\$8,513
SUMMIT	\$38,100,469	\$2.15	\$3,810
TEA	\$184,296,598	\$2.06	\$18,430
TIMBER LAKE	\$54,781,736	\$3.00	\$5,478

## Capital Outlay 10-cent levy cont'd

District	Total Taxable Valuation	Pay 06 actual CO Levy	Dollars Raised by 10 cent levy
TODD COUNTY	\$84,761,956	\$3.00	\$8,476
TRIPP-DELMONT	\$145,132,845	\$1.31	\$14,513
TRI-VALLEY	\$276,848,566	\$3.00	\$27,685
VERMILLION	\$366,856,227	\$3.00	\$36,686
VIBORG	\$80,475,844	\$1.50	\$8,048
WAGNER COMMUNITY	\$167,013,627	\$0.50	\$16,701
WAKONDA	\$97,938,732	\$3.00	\$9,794
WALL	\$154,470,188	\$3.00	\$15,447
WARNER	\$122,042,873	\$1.50	\$12,204
WATERTOWN	\$1,138,677,017	\$3.00	\$113,868
WAUBAY	\$53,935,689	\$2.31	\$5,394
WAVERLY	\$48,199,418	\$1.05	\$4,820
WEBSTER	\$155,288,146	\$3.00	\$15,529
WESSINGTON SPRINGS	\$209,453,608	\$1.47	\$20,945
WEST CENTRAL	\$308,942,499	\$3.00	\$30,894
WHITE LAKE	\$93,754,695	\$1.25	\$9,375
WHITE RIVER	\$85,814,151	\$0.50	\$8,581
WILLOW LAKE	\$99,936,492	\$2.00	\$9,994
WILMOT	\$94,278,429	\$1.61	\$9,428
WINNER	\$334,790,263	\$3.00	\$33,479
WOLSEY - WESSINGTON	\$153,046,978	\$2.50	\$15,305
WOOD	\$60,081,657	\$0.07	\$6,008
WOONSOCKET	\$80,782,779	\$2.50	\$8,078
YANKTON	\$770,797,962	\$3.00	\$77,080
	\$43,394,244,710		\$4,339,424

## Fiscal Year 2005 Excess General Fund Balances

District Name	2005 Fund Balance for State Aid	2005 State Aid Fund Balance %
Greater Scott 61-5	253,319	210.1%
Northwest 52-3	126,796	67.3%
Canistota 43-1	914,007	66.5%
Kimball 07-2	1,065,020	56.7%
Elk Mountain 16-2	179,141	55.9%
Avon 04-1	786,597	55.6%
Tri-Valley 49-6	2,202,983	54.8%
Haakon 27-1	1,004,758	53.0%
Harding County 31-1	962,966	52.9%
Gregory 26-4	1,196,240	52.1%
Montrose 43-2	680,158	50.1%
Bridgewater 43-6	532,461	45.9%
Herreid 10-1	447,099	44.2%
Roslyn 18-2	450,180	44.0%
Ethan 17-1	515,944	43.9%
Greater Hoyt 61-4	152,718	43.3%
Faulkton Area 24-3	917,941	43.1%
Lyman 42-1	1,197,027	43.0%
Stickney 01-2	469,332	41.0%
Carthage 48-2	81,695	39.7%
Yankton 63-3	5,838,635	39.4%
Gayville-Volin 63-1	552,473	38.1%
Britton-Hecla 45-4	1,123,443	37.8%
Agar-Blunt-Onida 58-3	907,256	37.5%
Warner 06-5	582,261	37.0%
Gettysburg 53-1	650,953	36.1%
Northwestern Area 56-7	558,358	35.8%
Edmunds Central 22-5	380,533	35.7%
Hoven 53-2	424,762	35.5%
Plankinton 01-1	438,868	34.6%
Castlewood 28-1	530,865	33.9%
Mount Vernon 17-3	502,489	33.7%
Chester Area 39-1	681,357	33.2%
Elkton 05-3	683,402	33.0%
Deuel 19-4	960,325	33.0%
Miller Area 29-3	853,908	31.8%
Jones County 37-3	382,162	31.7%
Emery 30-2	425,875	31.6%
Baltic 49-1	596,482	30.9%
Henry 14-2	278,452	30.8%
Platte Community 11-3	750,078	30.4%
Sanborn Central 55-5	475,910	30.4%
Clark 12-2	728,362	30.2%
Armour 21-1	372,965	29.7%
Estelline 28-2	516,398	29.0%
Wolsey-Wessington 02-6	389,165	28.6%
Summit 54-6	257,312	28.4%
Elk Point-Jefferson 61-7	916,466	28.0%
Corsica 21-2	320,535	27.3%
Hamlin 28-3	759,106	25.9%
Woonsocket 55-4	311,034	25.5%
Hurley 60-2	262,657	25.4%
Langford 45-2	357,887	25.4%
Parkston 33-3	835,324	25.2%

## Fiscal Year 2005 Excess General Fund Balances cont'd

District Name	2005 Fund Balance for State Aid	2005 State Aid Fund Balance %
Scotland 04-3	416,353	24.7%
Parker 60-4	538,752	24.3%
Flandreau 50-3	944,076	24.2%
Menno 33-2	395,527	22.0%
Huron 02-2	2,266,147	21.2%
Colome 59-1	235,242	20.7%
Marion 60-3	321,287	20.7%
Ipswich Public 22-6	431,428	20.6%
Hanson 30-1	385,376	20.5%
Selby Area 62-5	321,399	20.4%
Redfield 56-4	641,123	20.2%
Watertown 14-4	3,928,784	20.2%
Newell 09-2	474,036	20.1%
West Central 49-7	1,136,820	20.0%
Meade 46-1	2,727,161	19.6%
Aberdeen 06-1	3,537,322	19.5%
Bon Homme 04-2	672,881	19.0%
New Underwood 51-3	292,302	18.8%
Brandon Valley 49-2	2,333,339	18.7%
Madison Central 39-2	1,151,629	18.7%
Belle Fourche 09-1	1,223,060	18.5%
Chamberlain 07-1	1,063,163	18.5%
Edgemont 23-1	234,986	17.9%
Sisseton 54-2	1,600,216	17.9%
Wall 51-5	341,529	17.7%
Willow Lake 12-3	241,603	17.5%
Wagner Community 11-4	851,702	17.3%
Stanley County 57-1	536,897	17.2%
Burke 26-2	238,643	16.5%
Rapid City Area 51-4	10,822,668	16.4%
Viborg 60-5	253,233	16.4%
Howard 48-3	368,757	16.3%
Canton 41-1	719,479	16.2%
Wilmot 54-7	260,911	16.0%
Spearfish 40-2	1,578,533	15.9%
Pierre 32-2	2,093,126	15.2%
Centerville 60-1	228,210	15.1%
Leola 44-2	231,447	15.0%
Custer 16-1	856,871	14.5%
Kadoka 35-1	373,725	14.4%
Vermillion 13-1	877,289	14.0%
Webster 18-4	368,406	13.9%
Groton Area 06-6	469,138	13.8%
Sioux Valley 05-5	365,787	13.0%
Dell Rapids 49-3	584,192	12.7%
Milbank 25-4	613,221	12.5%
Harrold 32-1	84,639	11.9%
Lead-Deadwood 40-1	704,591	11.9%
Florence 14-1	142,147	11.6%
Colman-Egan 50-5	195,023	11.5%
Waubay 18-3	181,532	11.4%
White Lake 01-3	130,180	11.2%
Garretson 49-4	291,092	10.8%
Winner 59-2	565,217	10.4%

## Fiscal Year 2005 Excess General Fund Balances cont'd

District Name	2005 Fund Balance for State Aid	2005 State Aid Fund Balance %
McIntosh 15-1	194,405	10.1%
Lennox 41-4	454,900	10.1%
Mitchell 17-2	1,390,875	10.1%
Dupree 64-2	287,354	9.8%
Hitchcock Tulare 56-6	147,071	9.6%
Mobridge 62-3	314,876	9.4%
Eureka 44-1	140,253	9.3%
Arlington 38-1	165,265	8.9%
Beresford 61-2	309,542	8.6%
Timber Lake 20-3	217,072	8.6%
Bonesteel-Fairfax 26-5	148,264	8.6%
Harrisburg 41-2	419,787	8.6%
Shannon County 65-1	1,010,675	8.5%
Rosholt 54-4	107,597	8.4%
Hill City 51-2	301,376	8.2%
Tripp-Delmont 33-5	114,919	6.6%
Bennett County 03-1	293,877	6.4%
Brookings 05-1	833,844	6.1%
McLaughlin 15-2	294,953	6.1%
De Smet 38-2	105,477	5.9%
Andes Central 11-1	154,355	4.7%
Oelrichs 23-3	46,594	3.7%
McCook Central 43-7	82,714	3.7%
Tea 41-5	122,656	3.4%
Smee 15-3	74,324	2.8%
Sioux Falls 49-5	2,894,609	2.8%
Todd County 66-1	505,021	2.4%
Iroquois 02-3	21,115	1.7%
Big Stone City 25-1	9,442	1.0%
Pollock 10-2	7,000	0.8%
South Shore 14-3	5,679	0.8%
Grant-Deuel 25-3	10,000	0.7%
Faith 46-2	4,528	0.3%
Freeman 33-1	8,421	0.3%
Douglas 51-1	42,687	0.2%
Deubrook Area 05-6	0	0.0%
Elm Valley 06-2	0	0.0%
Geddes Community 11-2	0	0.0%
Wakonda 13-2	0	0.0%
Waverly 14-5	0	0.0%
Eagle Butte 20-1	0	0.0%
Isabel 20-2	0	0.0%
Bowdle 22-1	0	0.0%
Hot Springs 23-2	0	0.0%
Midland 27-2	0	0.0%
Polo 29-2	0	0.0%
Hyde 34-1	0	0.0%
Wessington Springs 36-2	0	0.0%
Lake Preston 38-3	0	0.0%
Rutland 39-4	0	0.0%
Oldham - Ramona 39-5	0	0.0%
White River 47-1	0	0.0%
Wood 47-2	0	0.0%
Bison 52-1	0	0.0%

## Fiscal Year 2005 Excess General Fund Balances cont'd

District Name	2005 Fund Balance for State Aid	2005 State Aid Fund Balance %
Lemmon 52-2	0	0.0%
Conde 56-1	0	0.0%
Doland 56-2	0	0.0%
Alcester-Hudson 61-1	0	0.0%
Dakota Valley 61-8	0	0.0%
Irene 63-2	0	0.0%

## Payable 2007 Opt Out Amounts by School District

School District	FY 06 Unadjusted ADM	Opt Out Amount	School District	FY 06 Unadjusted ADM	Opt Out Amount
ISABEL	82	\$40,000	HOWARD	390	\$225,000
POLO	19	\$90,000	DOLAND	159	\$227,000
SOUTH SHORE	111	\$95,000	BOWDLE	127	\$230,000
MC INTOSH	146	\$100,000	ARLINGTON	329	\$245,000
GRANT-DEUEL	177	\$100,000	BIG STONE CITY	121	\$250,000
CORSICA	179	\$100,000	MENNO	311	\$250,000
COLOME	185	\$100,000	FREEMAN	381	\$250,000
IRENE	189	\$100,000	MADISON CENTRAL	1180	\$250,000
IROQUOIS	189	\$100,000	ARMOUR	180	\$275,000
ETHAN	206	\$100,000	WEBSTER	500	\$275,000
TIMBER LAKE	269	\$100,000	WOOD	57	\$285,854
LEMMON	329	\$100,000	MC COOK CENTRAL	373	\$295,000
DEUBROOK AREA	391	\$140,000	JONES COUNTY	171	\$297,000
ESTELLINE	291	\$145,000	BURKE	204	\$300,000
POLLOCK	80	\$150,000	TRIPP-DELMONT	249	\$300,000
GEDDES COMMUNITY	82	\$150,000	ELKTON	273	\$300,000
SUMMIT	127	\$150,000	SIOUX VALLEY	572	\$300,000
EDGEMONT	138	\$150,000	SCOTLAND	276	\$350,000
STICKNEY	140	\$150,000	REDFIELD	623	\$350,000
EDMUNDS CENTRAL	143	\$150,000	EUREKA	194	\$390,000
WAKONDA	144	\$150,000	SELBY AREA	209	\$390,000
HURLEY	153	\$150,000	ALCESTER-HUDSON	329	\$400,000
WOONSOCKET	170	\$150,000	MOBRIDGE	604	\$400,000
ROSHOLT	212	\$150,000	CONDE	76	\$475,000
ELM VALLEY	214	\$150,000	DAKOTA VALLEY	924	\$600,000
MARION	228	\$150,000	HURON	1985	\$600,000
LEOLA	248	\$150,000	HARRISBURG	1263	\$700,000
HYDE COUNTY	266	\$150,000	MITCHELL	2517	\$700,000
HOVEN	147	\$168,000	BROOKINGS	2686	\$750,000
PLANKINTON	201	\$175,000	VERMILLION	1287	\$800,000
FAITH	209	\$175,000	LEAD-DEADWOOD	939	\$828,000
MOUNT VERNON	228	\$175,000	SIOUX FALLS	19657	\$3,200,000
HARROLD	72	\$180,000			
BERESFORD	686	\$180,000			
CENTERVILLE	258	\$195,000			
OLDHAM-RAMONA	127	\$200,000			
BISON	127	\$200,000			
WAVERLY	143	\$200,000			
WHITE LAKE	163	\$200,000			
EMERY	178	\$200,000			
WILLOW LAKE	198	\$200,000			
DE SMET	274	\$200,000			
WESSINGTON SPRINGS	302	\$200,000			
LAKE PRESTON	205	\$210,000			
RUTLAND	110	\$220,000			



# State Aid Study Task Force Appendix

FY 06 Other Revenue by School District

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
Aberdeen 06-1	3670.457	\$390,431	\$0	\$273,812	\$266,299	\$122,109	\$1,052,651	\$286.79
Agar-Blunt-Onida 58-3	294.978	\$127,274	\$0	\$39,110	\$18,137	\$30,364	\$214,884	\$728.47
Alcester-Hudson 61-1	329.099	\$52,509	\$0	\$90,326	\$23,825	\$38,989	\$205,650	\$624.89
Andes Central 11-1	348.509	\$59,104	\$0	\$25,465	\$24,694	\$14,140	\$123,402	\$354.09
Arlington 38-1	329.319	\$23,147	\$0	\$18,975	\$19,443	\$40,800	\$102,364	\$310.84
Armour 21-1	179.514	\$37,679	\$0	\$9,194	\$10,856	\$6,509	\$64,238	\$357.85
Avon 04-1	266.825	\$30,838	\$0	\$8,744	\$13,681	\$8,184	\$61,446	\$230.29
Baltic 49-1	367.567	\$51,164	\$0	\$18,774	\$22,661	\$106,696	\$199,295	\$542.20
Belle Fourche 09-1	1283.337	\$62,411	\$0	\$58,195	\$81,843	\$39,751	\$242,200	\$188.73
Bennett County 03-1	540.288	\$107,636	\$0	\$40,248	\$46,172	\$9,421	\$203,478	\$376.61
Beresford 61-2	685.634	\$15,638	\$0	\$134,786	\$38,932	\$51,912	\$241,268	\$351.89
Big Stone City 25-1	121.328	\$7,170	\$0	\$20,115	\$8,313	\$375	\$35,973	\$296.50
Bison 52-1	127.027	\$51,780	\$0	\$18,720	\$8,313	\$14,523	\$93,337	\$734.78
Bon Homme 04-2	604.477	\$131,816	\$0	\$23,372	\$38,877	\$16,795	\$210,860	\$348.83
Bonesteel-Fairfax 26-5	146.423	\$33,173	\$0	\$6,080	\$8,389	\$20,603	\$68,246	\$466.09
Bowdle 22-1	126.603	\$33,242	\$0	\$7,863	\$8,196	\$7,156	\$56,456	\$445.93
Brandon Valley 49-2	2794.963	\$372,343	\$0	\$148,751	\$182,308	\$397,159	\$1,100,561	\$393.77
Bridgewater 43-6	175.466	\$29,482	\$0	\$7,956	\$12,354	\$3,588	\$53,381	\$304.22
Britton-Hecla 45-4	535.142	\$140,553	\$0	\$55,705	\$30,893	\$20,151	\$247,304	\$462.13
Brookings 05-1	2686.12	\$216,265	\$241,706	\$296,336	\$166,884	\$272,414	\$1,193,605	\$444.36
Burke 26-2	203.692	\$42,078	\$0	\$9,078	\$13,125	\$20,718	\$84,999	\$417.29
Canistota 43-1	268.035	\$37,585	\$0	\$10,826	\$15,403	\$3,467	\$67,281	\$251.02
Canton 41-1	937.113	\$71,470	\$2,321	\$48,753	\$62,120	\$18,842	\$203,506	\$217.16
Carthage 48-2	16.482	\$10,145	\$0	\$605	\$1,472	\$1,645	\$13,867	\$841.35
Castlewood 28-1	271.514	\$42,134	\$0	\$12,146	\$16,511	\$10,283	\$81,074	\$298.60
Centerville 60-1	258.047	\$26,991	\$0	\$19,625	\$15,454	\$7,890	\$69,961	\$271.12
Chamberlain 07-1	850.714	\$132,563	\$0	\$80,076	\$77,971	\$39,926	\$330,536	\$388.54
Chester Area 39-1	415.251	\$98,953	\$0	\$0	\$22,654	\$19,042	\$140,648	\$338.71
Clark 12-2	407.517	\$93,643	\$0	\$30,876	\$27,491	\$24,175	\$176,184	\$432.34
Colman-Egan 50-5	273.971	\$23,944	\$0	\$25,505	\$18,256	\$8,033	\$75,737	\$276.44
Colome 59-1	185.371	\$28,291	\$0	\$9,535	\$10,175	\$11,692	\$59,693	\$322.02
Conde 56-1	75.86	\$21,542	\$0	\$5,288	\$7,147	\$4,410	\$38,387	\$506.02

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

# FY 06 Other Revenue by School District cont'd

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
Corsica 21-2	179,479	\$50,133	\$0	\$12,543	\$16,355	\$7,064	\$86,094	\$479.69
Custer 16-1	960,797	\$226,125	\$33,959	\$90,608	\$65,384	\$30,637	\$446,713	\$464.94
Dakota Valley 61-8	924,402	\$50,239	\$0	\$239,624	\$48,029	\$24,414	\$362,306	\$391.94
De Smet 38-2	274,226	\$19,120	\$0	\$14,304	\$16,511	\$20,343	\$70,278	\$256.28
Dell Rapids 49-3	960,036	\$127,210	\$0	\$58,244	\$68,760	\$221,580	\$475,794	\$495.60
Deubrook Area 05-6	391,031	\$68,218	\$0	\$36,951	\$22,260	\$33,124	\$160,554	\$410.59
Deuel 19-4	533,703	\$171,703	\$0	\$43,856	\$35,187	\$1,017	\$251,763	\$471.73
Doland 56-2	159,249	\$36,455	\$0	\$6,442	\$10,594	\$6,323	\$59,814	\$375.60
Douglas 51-1	2299.7	\$56,863	\$0	\$204,131	\$139,858	\$21,579	\$422,431	\$183.69
Dupree 64-2	270.01	\$23,714	\$0	\$4,302	\$21,292	\$31,187	\$80,494	\$298.12
Eagle Butte 20-1	314,834	\$59,589	\$0	\$9,854	\$90,948	\$11,945	\$172,338	\$547.39
Edgemont 23-1	138,284	\$31,809	\$0	\$16,858	\$9,682	\$5,559	\$63,908	\$462.15
Edmunds Central 22-5	142,609	\$45,835	\$0	\$8,612	\$9,450	\$12,584	\$76,481	\$536.30
Elk Mountain 16-2	31,032	\$4,682	\$0	\$2,280	\$866	\$293	\$8,122	\$261.72
Elk Point-Jefferson 61-7	691,593	\$86,206	\$0	\$214,366	\$45,111	\$17,008	\$362,691	\$524.43
Elkton 05-3	273,299	\$51,306	\$0	\$31,588	\$14,828	\$39,151	\$136,873	\$500.82
Emery 30-2	178,285	\$35,508	\$0	\$8,863	\$11,426	\$4,301	\$60,098	\$337.09
Estelline 28-2	291.16	\$63,053	\$0	\$12,186	\$15,951	\$14,181	\$105,371	\$361.90
Ethan 17-1	206,003	\$22,157	\$0	\$18,217	\$10,964	\$7,791	\$59,128	\$287.02
Eureka 44-1	193,551	\$75,892	\$0	\$4,727	\$12,301	\$10,833	\$103,752	\$536.05
Faith 46-2	208,794	\$12,777	\$0	\$30,149	\$10,624	\$15,396	\$68,945	\$330.21
Faulkton Area 24-3	345,307	\$68,975	\$0	\$11,635	\$21,221	\$7,546	\$109,377	\$316.75
Flandreau 50-3	654,569	\$44,676	\$0	\$84,354	\$58,317	\$13,612	\$200,959	\$307.01
Florence 14-1	235,401	\$22,209	\$0	\$14,854	\$10,846	\$14,834	\$62,743	\$266.53
Frederick Area 06-2	214,013	\$30,638	\$0	\$17,683	\$13,622	\$10,043	\$71,986	\$336.36
Freeman 33-1	380.69	\$77,898	\$0	\$12,488	\$28,743	\$22,189	\$141,319	\$371.22
Garretson 49-4	493,334	\$65,545	\$0	\$24,136	\$30,084	\$109,207	\$228,971	\$464.13
Gayville-Volin 63-1	250,831	\$31,894	\$0	\$23,395	\$12,426	\$7,731	\$75,445	\$300.78
Geddes Community 11-2	81,727	\$27,725	\$0	\$5,927	\$5,635	\$11,251	\$50,537	\$618.36
Gettysburg 53-1	294.15	\$66,400	\$0	\$31,999	\$15,629	\$23,535	\$137,563	\$467.66
Grant-Deuel 25-3	176,781	\$32,039	\$0	\$12,534	\$12,607	\$9,559	\$66,738	\$377.52
Greater Hoyt 61-4	67,988	\$8,869	\$0	\$17,152	\$3,798	\$2,793	\$32,613	\$479.68

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

# State Aid Study Task Force Appendix

FY 06 Other Revenue by School District cont'd

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
Greater Scott 61-5	22	\$3,948	\$0	\$0	\$1,727	\$1,445	\$7,120	\$323.64
Gregory 26-4	376.27	\$89,305	\$0	\$16,913	\$23,294	\$29,589	\$159,101	\$422.84
Groton Area 06-6	612.392	\$191,189	\$0	\$52,646	\$37,781	\$26,009	\$307,624	\$502.33
Haakon 27-1	277.008	\$85,550	\$0	\$10,563	\$16,752	\$38,319	\$151,184	\$545.77
Hamlin 28-3	643.895	\$102,269	\$0	\$28,718	\$40,565	\$27,555	\$199,107	\$309.22
Hanson 30-1	350.977	\$57,056	\$0	\$16,036	\$20,273	\$7,202	\$100,567	\$286.53
Harding County 31-1	218.79	\$189,082	\$0	\$5,662	\$14,965	\$10,150	\$219,859	\$1,004.89
Harrisburg 41-2	1262.659	\$65,179	\$392,617	\$61,343	\$81,271	\$23,115	\$623,525	\$493.82
Harrold 32-1	72.042	\$30,978	\$0	\$7,938	\$6,743	\$26,616	\$72,275	\$1,003.23
Henry 14-2	172.378	\$14,709	\$0	\$8,193	\$5,794	\$10,825	\$39,521	\$229.27
Herreid 10-1	139.9	\$36,987	\$0	\$10,489	\$8,181	\$12,938	\$68,595	\$490.31
Hill City 51-2	500.209	\$35,868	\$0	\$40,490	\$31,779	\$33,478	\$141,615	\$283.11
Hitchcock Tulare 56-6	262.623	\$50,736	\$0	\$13,586	\$16,470	\$10,656	\$91,448	\$348.21
Hot Springs 23-2	850.244	\$176,083	\$19,692	\$92,084	\$58,144	\$15,352	\$361,354	\$425.00
Hoven 53-2	147.125	\$53,493	\$0	\$17,511	\$10,900	\$33,944	\$115,848	\$787.41
Howard 48-3	389.897	\$90,114	\$514	\$10,699	\$23,428	\$6,016	\$130,771	\$335.40
Hurley 60-2	152.958	\$43,482	\$0	\$5,244	\$10,121	\$5,665	\$64,512	\$421.76
Huron 02-2	1985.373	\$73,397	\$0	\$172,328	\$134,305	\$33,211	\$413,242	\$208.14
Hyde 34-1	266.012	\$74,125	\$0	\$17,132	\$15,368	\$9,297	\$115,923	\$435.78
Ipswich Public 22-6	385.295	\$83,651	\$0	\$21,400	\$28,439	\$14,658	\$148,148	\$384.51
Irene 63-2	188.615	\$46,813	\$0	\$20,851	\$12,320	\$10,766	\$90,750	\$481.14
Iroquois 02-3	189.459	\$5,323	\$0	\$27,123	\$13,729	\$11,590	\$57,765	\$304.89
Isabel 20-2	81.959	\$7,414	\$0	\$185	\$5,266	\$10,800	\$23,665	\$288.74
Jones County 37-3	170.922	\$56,339	\$0	\$26,312	\$10,517	\$17,169	\$110,336	\$645.54
Kadoka 35-1	317.633	\$114,115	\$0	\$102,586	\$43,210	\$5,360	\$265,272	\$835.15
Kimball 07-2	314.68	\$81,041	\$0	\$21,571	\$16,355	\$53	\$119,021	\$378.23
Lake Preston 38-3	205.078	\$11,497	\$0	\$10,925	\$12,703	\$16,747	\$51,872	\$252.94
Langford 45-2	217.931	\$44,987	\$0	\$23,818	\$14,679	\$9,975	\$93,458	\$428.84
Lead-Deadwood 40-1	938.911	\$54,839	\$0	\$193,178	\$61,269	\$51,521	\$360,808	\$384.28
Lemmon 52-2	328.968	\$78,517	\$0	\$39,246	\$18,549	\$20,294	\$156,607	\$476.05
Lennox 41-4	949.832	\$192,641	\$0	\$47,703	\$62,772	\$14,510	\$317,626	\$334.40
Leola 44-2	247.783	\$61,070	\$0	\$2,452	\$15,114	\$11,291	\$89,927	\$362.93

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

# FY 06 Other Revenue by School District cont'd

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
Lyman 42-1	400.983	\$0	\$0	\$82,033	\$44,715	\$8,751	\$135,499	\$337.92
Madison Central 39-2	1180.214	\$83,011	\$0	\$152,324	\$79,591	\$32,129	\$347,055	\$294.06
Marion 60-3	228.356	\$52,783	\$0	\$8,649	\$15,905	\$324	\$77,660	\$340.09
McCook Central 43-7	373.241	\$106,144	\$0	\$17,925	\$26,937	\$7,758	\$158,764	\$425.37
McIntosh 15-1	146.388	\$10,148	\$0	\$1,751	\$8,632	\$6,639	\$27,171	\$185.61
McLaughlin 15-2	396.082	\$58,327	\$0	\$7,865	\$37,702	\$7,816	\$111,711	\$282.04
Meade 46-1	2678.034	\$176,576	\$4,552	\$436,976	\$174,120	\$89,927	\$882,150	\$329.40
Menno 33-2	310.55	\$42,954	\$0	\$12,358	\$19,398	\$19,260	\$93,970	\$302.59
Midland 27-2	52.542	\$18,020	\$0	\$2,742	\$4,522	\$10,284	\$35,567	\$676.93
Milbank 25-4	964.264	\$63,317	\$0	\$70,396	\$64,020	\$44,368	\$242,101	\$251.07
Miller Area 29-3	513.928	\$50,771	\$0	\$24,042	\$32,575	\$33,539	\$140,926	\$274.21
Mitchell 17-2	2516.502	\$44,336	\$0	\$292,729	\$171,365	\$40,737	\$549,167	\$218.23
Mobridge 62-3	604.028	\$110,878	\$0	\$66,553	\$39,982	\$17,735	\$235,148	\$389.30
Montrose 43-2	219.359	\$39,535	\$0	\$9,241	\$14,343	\$14,074	\$77,193	\$351.90
Mount Vernon 17-3	228.143	\$33,246	\$0	\$24,212	\$13,885	\$7,577	\$78,920	\$345.92
New Underwood 51-3	265.469	\$33,532	\$0	\$16,293	\$12,882	\$5,685	\$68,392	\$257.63
Newell 09-2	354.342	\$66,876	\$0	\$16,495	\$25,955	\$28,562	\$137,888	\$389.14
Northwest 52-3	1	\$0	\$0	\$3,041	\$1,581	\$2,652	\$7,275	\$7,274.81
Northwestern Area 56-7	277.766	\$51,780	\$0	\$11,727	\$18,750	\$9,070	\$91,328	\$328.79
Oelrichs 23-3	79.796	\$13,636	\$0	\$3,359	\$1,958	\$1,502	\$20,454	\$256.33
Oldham - Ramona 39-5	126.916	\$36,984	\$0	\$13,415	\$9,016	\$9,922	\$69,336	\$546.31
Parker 60-4	409.89	\$59,036	\$0	\$12,446	\$23,196	\$25,947	\$120,625	\$294.29
Parkston 33-3	646.332	\$114,005	\$0	\$23,589	\$37,407	\$26,987	\$201,987	\$312.51
Pierre 32-2	2561.024	\$82,335	\$0	\$197,633	\$168,111	\$251,281	\$699,359	\$273.08
Plankinton 01-1	201.055	\$51,873	\$0	\$14,157	\$12,228	\$14,263	\$92,521	\$460.18
Platte Community 11-3	435.676	\$133,626	\$0	\$32,431	\$31,825	\$35,116	\$232,998	\$534.80
Pollock 10-2	79.912	\$26,675	\$0	\$6,375	\$4,812	\$5,234	\$43,096	\$539.30
Polo 29-2	19	\$8,914	\$0	\$1,132	\$2,136	\$3,709	\$15,892	\$836.41
Rapid City Area 51-4	12907.329	\$866,067	\$0	\$1,145,591	\$859,489	\$314,227	\$3,185,374	\$246.79
Redfield 56-4	622.926	\$21,572	\$0	\$22,135	\$40,691	\$17,092	\$101,490	\$162.92
Rosholt 54-4	211.741	\$38,833	\$0	\$35,233	\$10,947	\$13,435	\$98,448	\$464.95
Roslyn 18-2	131.115	\$42,631	\$0	\$11,632	\$8,793	\$7,118	\$70,174	\$535.21

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

# State Aid Study Task Force Appendix

FY 06 Other Revenue by School District cont'd

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
Rutland 39-4	109.85	\$19,486	\$0	\$14,296	\$7,744	\$5,540	\$47,066	\$428.46
Sanborn Central 55-5	243.362	\$52,255	\$0	\$16,802	\$15,509	\$3,760	\$88,327	\$362.95
Scotland 04-3	276.137	\$43,535	\$0	\$11,246	\$18,499	\$19,179	\$92,460	\$334.83
Selby Area 62-5	209.13	\$78,485	\$0	\$24,250	\$14,852	\$21,724	\$139,310	\$666.14
Shannon County 65-1	993.32	\$302,856	\$0	\$2,419	\$236,373	\$0	\$541,647	\$545.29
Sioux Falls 49-5	19656.675	\$617,465	\$299,586	\$1,086,740	\$1,321,888	\$2,931,775	\$6,257,453	\$318.34
Sioux Valley 05-5	571.858	\$44,887	\$0	\$61,655	\$34,453	\$71,097	\$212,091	\$370.88
Sisseton 54-2	1042.988	\$320,388	\$0	\$317,556	\$99,035	\$38,530	\$775,510	\$743.55
Smea 15-3	232.208	\$14,013	\$0	\$1,678	\$8,411	\$391	\$24,492	\$105.47
South Shore 14-3	110.737	\$18,988	\$0	\$9,189	\$7,187	\$8,284	\$43,647	\$394.15
Spearfish 40-2	1939.34	\$135,095	\$0	\$347,869	\$119,580	\$45,854	\$648,398	\$334.34
Stanley County 57-1	514.827	\$28,569	\$0	\$58,382	\$33,211	\$9,404	\$129,565	\$251.67
Stickney 01-2	140.17	\$36,773	\$0	\$10,852	\$9,164	\$12,867	\$69,656	\$496.94
Summit 54-6	126.532	\$20,571	\$0	\$17,189	\$7,277	\$5,904	\$50,941	\$402.60
Tea 41-5	969.36	\$53,046	\$38,908	\$58	\$48,396	\$5,309	\$145,718	\$150.32
Timber Lake 20-3	268.929	\$20,615	\$0	\$199	\$15,015	\$5,366	\$41,194	\$153.18
Todd County 66-1	1971.679	\$260,123	\$0	\$3,038	\$155,588	\$368	\$419,117	\$212.57
Tripp-Deimont 33-5	248.813	\$70,830	\$0	\$10,245	\$16,976	\$14,875	\$112,926	\$453.86
Tri-Valley 49-6	821.166	\$107,401	\$0	\$43,978	\$54,490	\$227,615	\$433,485	\$527.89
Vermillion 13-1	1287.466	\$42,738	\$0	\$194,666	\$81,326	\$51,930	\$370,661	\$287.90
Viborg 60-5	269.965	\$49,706	\$0	\$9,348	\$16,708	\$4,220	\$79,982	\$296.27
Wagner Community 11-4	764.884	\$103,648	\$0	\$62,917	\$62,230	\$29,753	\$258,547	\$338.02
Wakonda 13-2	143.936	\$32,868	\$0	\$24,992	\$10,324	\$12,420	\$80,604	\$560.00
Wall 51-5	253.873	\$232,554	\$0	\$21,935	\$16,606	\$14,699	\$285,794	\$1,125.74
Warner 06-5	305.518	\$15,470	\$0	\$22,374	\$14,266	\$8,077	\$60,187	\$197.00
Watertown 14-4	3815.793	\$89,947	\$0	\$329,260	\$248,026	\$219,412	\$886,646	\$232.36
Waubay 18-3	185.581	\$35,270	\$0	\$28,118	\$19,957	\$5,951	\$89,297	\$481.18
Waverly 14-5	143.05	\$0	\$0	\$9,230	\$8,134	\$15,013	\$32,377	\$226.33
Webster 18-4	499.809	\$95,781	\$0	\$40,269	\$31,604	\$21,263	\$188,917	\$377.98
Wessington Springs 36-2	302.325	\$89,370	\$0	\$27,238	\$15,884	\$16,075	\$148,567	\$491.41
West Central 49-7	1155.649	\$186,255	\$0	\$59,648	\$70,633	\$219,659	\$536,195	\$463.98
White Lake 01-3	163.174	\$33,558	\$0	\$11,334	\$9,085	\$13,694	\$67,671	\$414.71

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

**FY 06 Other Revenue by School District cont'd**

District Name	Unadj ADM 05-06	Gross Receipt Taxes	Revenue in Lieu of Taxes	County Apportionment	State Apportionment	Bank Franchise	Total *	Other Revenues Per ADM
White River 47-1	365.337	\$52,135	\$0	\$18,978	\$22,491	\$125	\$93,730	\$256.56
Willow Lake 12-3	198.036	\$31,084	\$0	\$15,765	\$12,637	\$11,675	\$71,161	\$359.33
Wilmot 54-7	253.576	\$52,628	\$0	\$51,316	\$15,209	\$16,263	\$135,416	\$534.03
Winnier 59-2	846.594	\$166,118	\$0	\$51,240	\$54,488	\$43,974	\$315,820	\$373.05
Wolsey Wessington 02-6	219.84	\$60,314	\$0	\$17,729	\$14,992	\$9,416	\$102,452	\$466.03
Wood 47-2	57.23	\$13,114	\$0	\$3,969	\$4,683	\$1,686	\$23,452	\$409.79
Woonsocket 55-4	170.028	\$58,296	\$0	\$12,849	\$11,538	\$3,550	\$86,234	\$507.17
Yankton 63-3	2966.19	\$144,167	\$0	\$338,172	\$201,625	\$66,919	\$750,883	\$253.15
Totals	120792.167	\$13,069,073	\$1,033,854	\$10,170,096	\$8,264,504	\$8,042,825	\$40,580,353	\$335.95

\* There are some mobile home taxes that are also considered "other revenue". These are currently not reported and therefore not included in this analysis.

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